

## **Superfund Program Implementation Manual FY 09**

### **Chapter II: Superfund Budget Planning Process and Financial Management**

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## CHAPTER II: SUPERFUND BUDGET PLANNING PROCESS AND FINANCIAL MANAGEMENT

### Table of Contents

#### CHAPTER II: SUPERFUND BUDGET PLANNING PROCESS AND FINANCIAL MANAGEMENT.... II-1

#### II.A. INTRODUCTION..... II-1

#### II.B. BUDGET DEVELOPMENT PROCESS..... II-1

*II.B.1. Budget Formulation (Outyear).....II-1*

*II.B.2. Budget Review and Planning (Planning Year).....II-1*

*II.B.3. Budget Execution (Current Year).....II-2*

#### II.C. SUPERFUND NATIONAL RESPONSE PROGRAMS ..... II-4

*II.C.1. Program Results Code (PRC).....II-4*

*II.C.2. Superfund Program Goals and Priorities.....II-5*

**a.** Superfund: Remedial (302DD2)..... II-5

**b.** Superfund Emergency Response and Removal (302DC6)..... II-6

**c.** Homeland Security: Preparedness, Response, and Recovery (302D72)..... II-6

**d.** Superfund Enforcement..... II-7

**e.** Federal Facilities Response Budget (302DC9)..... II-7

**f.** Base Realignment and Closure (302D41 and 302D41B4) ..... II-8

**g.** Federal Facilities Enforcement (302EH2)..... II-8

#### II.D. ALLOCATING SUPERFUND RESOURCES AMONG THE REGIONS..... II-8

*II.D.1. Remedial Response Program Resources .....II-9*

**a.** Remedial Action SA..... II-9

**b.** Pipeline Operations SA ..... II-10

*II.D.2. Homeland Security/Removal Response Program Resources.....II-10*

*II.D.3. Superfund Federal Facilities Response Program.....II-10*

*II.D.4. Base Realignment and Closure (BRAC).....II-11*

*II.D.5. Enforcement Program .....II-11*

*II.D.6. Federal Facilities Enforcement Program Resources .....II-11*

*II.D.7. Deobligating Prior Year Funds.....II-12*

*II.D.8. Budget Sources and Associated Action Codes.....II-12*

#### II.E. SUPERFUND FINANCIAL MANAGEMENT ..... II-17

*II.E.1. Financial Management Roles and Responsibilities.....II-17*

**a.** Regional Financial Management Office..... II-17

**b.** Regional Administrator (unless delegated to Regional Program office) ..... II-17

**c.** Regional Program Office..... II-17

**d.** On-Scene Coordinator (OSC) ..... II-18

e.	Remedial Project Manager (RPM) .....	II-18
f.	Regional Project Officer (RPO)/Deputy Project Officer (DPO).....	II-18
g.	Administrative Support Unit .....	II-18
h.	Office of Financial Management (OFM)/Office of the Chief Financial Officer.....	II-19
i.	Office of Acquisition Management (OAM) .....	II-19
j.	Grants Administration Division (GAD)/Office of Administration.....	II-19
k.	Budget Division/OCFO.....	II-19
l.	Cincinnati Finance Center (CFC) Office of Financial Services.....	II-19
m.	Research Triangle Park (RTP) Finance Center Office of Financial Services .....	II-19
	<i>II.E.2. Financial Data Management Systems and Tools.....</i>	<i>II-20</i>
<b>II.F.</b>	<b>REGIONAL SUPERFUND FUNDING PROCESS .....</b>	<b>II-21</b>
	<i>II.F.1. Approvals.....</i>	<i>II-21</i>
	<i>II.F.2. Commitments .....</i>	<i>II-21</i>
	<i>II.F.3. Obligations .....</i>	<i>II-22</i>
	<i>II.F.4. Payments (Outlays).....</i>	<i>II-22</i>
	<i>II.F.5. Deobligations .....</i>	<i>II-22</i>
<b>II.G.</b>	<b>SUPERFUND ACCOUNTING INFORMATION AND TREATMENT OF CERCLIS DATA .....</b>	<b>II-22</b>
	<i>II.G.1. Superfund Account Number.....</i>	<i>II-23</i>
a.	Fund/Appropriation Code.....	II-23
b.	Site/Project Field.....	II-25
	<i>II.G.2. Handling Financial Data in the CERCLIS Environment.....</i>	<i>II-25</i>
a.	Entering Response, Enforcement and Federal Facility Data into CERCLIS .....	II-26
b.	Correcting Financial Data .....	II-26
<b>II.H.</b>	<b>FINANCIAL VEHICLES.....</b>	<b>II-28</b>
	<i>II.H.1. Contracts .....</i>	<i>II-28</i>
a.	Contracts for Site-Specific Work .....	II-28
b.	Contracts for Non-Site Specific Work.....	II-28
c.	General Site Support Contracts .....	II-28
d.	Enforcement Support Services (ESS)/Zone Enforcement Support Services (ZESS).....	II-28
	<i>II.H.2. Other Financial Vehicles.....</i>	<i>II-29</i>
a.	Interagency Agreements (IAGs).....	II-29
b.	Cooperative Agreements (CA) .....	II-30
c.	Superfund State Contracts (SSCs).....	II-30
<b>II.I.</b>	<b>COST RECOVERY PROCESS.....</b>	<b>II-32</b>
	<i>II.I.1. Initiation of Cost Recovery Process.....</i>	<i>II-32</i>
	<i>II.I.2. Cost Documentation and Reconciliation .....</i>	<i>II-32</i>
	<i>II.I.3. Work Performed Documentation and Reconciliation.....</i>	<i>II-32</i>
	<i>II.I.4. Site File Maintenance .....</i>	<i>II-32</i>
	<i>II.I.5. Superfund Indirect Costs .....</i>	<i>II-33</i>
	<i>II.I.6. Annual Allocation.....</i>	<i>II-33</i>

<i>II.I.7. Cashout/Special Accounts .....</i>	<i>II-33</i>
<i>II.I.8. Department of Justice (DOJ) Involvement .....</i>	<i>II-33</i>
<b>II.J. SUPERFUND FINANCIAL CONTACT INFORMATION.....</b>	<b>II-34</b>
<i>II.J.1. Regional Superfund Cost Recovery Contacts .....</i>	<i>II-34</i>
<i>II.J.2. Headquarters Superfund Cost Recovery Contacts .....</i>	<i>II-35</i>
<i>II.J.3. Regional Budget Coordinators.....</i>	<i>II-35</i>
<i>II.J.4. Subject Matter Experts .....</i>	<i>II-36</i>

**List of Exhibits**

EXHIBIT II-1. BUDGET TIMELINE.....	II-3
EXHIBIT II.2. PROGRAM RESULTS CODE (PRC) .....	II-5
EXHIBIT II.3. ACTION CODES FOR FINANCIAL TRANSACTIONS SORTED BY CERCLIS ACTION NAME (WHO PAYS FOR WHAT) .....	II-12
EXHIBIT II.4. ACCOUNT NUMBER STRUCTURE.....	II-23
EXHIBIT II.5. HANDLING FINANCIAL DATA IN THE CERCLIS ENVIRONMENT.....	II-27
EXHIBIT II.6. EPA FORMS COMMONLY USED FOR SUPERFUND PROCUREMENTS .....	II-29
EXHIBIT II.7. REGIONAL COST RECOVERY CONTACTS .....	II-34
EXHIBIT II.8. HEADQUARTERS SUPERFUND COST RECOVERY CONTACTS.....	II-35
EXHIBIT II.9. REGIONAL BUDGET COORDINATORS.....	II-36
EXHIBIT II.10. HEADQUARTERS SUBJECT MATTER EXPERTS .....	II-37

## **CHAPTER II: SUPERFUND BUDGET PLANNING PROCESS AND FINANCIAL MANAGEMENT**

### ***II.A. INTRODUCTION***

This chapter and its eight sections describes the Superfund budget planning process, resource allocation to the Regions through the Site Allowances (SAs), and financial management terms and processes pertinent to the Superfund program. The first section of this chapter includes an outline of the development of the outyear, planning year, and current year budgets. The second section identifies priorities of the response and enforcement program components of the Superfund program as distinguished through the Agency's program goals, objectives, and program/projects. The third section provides information on the processes by which program offices issue resources to the regions to implement the Superfund program, including a comprehensive list of CERCLIS actions that may be used to conduct financial transactions. The fourth section outlines financial management roles and responsibilities of headquarters and regional offices and positions as well as a description of financial management systems and tracking tools. The fifth section outlines the regional Superfund funding process. The sixth section describes Superfund account codes and the treatment of financial data in CERCLIS. Section seven identifies financial vehicles (e.g., contracts, IAGs, cooperative agreements) used by the Superfund program and section eight describes the Superfund cost recovery process. The ninth and final section of the chapter provides listings of the Superfund contacts in both headquarters and the regions for various aspects of the budgeting and financial management process.

### ***II.B. BUDGET DEVELOPMENT PROCESS***

The budget process is ongoing, and, in any given month, activities may be taking place for several budget years at the same time. In any given year, the Agency is concurrently formulating the President's request for the outyear budget, planning the upcoming year's budget, and implementing (executing) the current year budget.

#### **II.B.1. Budget Formulation (Outyear)**

The outyear GPRA annual performance plan and budget formulation process begins in the spring, eighteen months prior to the start of the FY for which the budget is being prepared. Budget formulation is guided by the Agency's Strategic Plan, the GPRA annual performance plan, Administration initiatives, and other emerging priorities. The GPRA annual performance plan includes objective, results-oriented, quantifiable, and measurable performance goals; resources necessary to meet goals; performance indicators to assess outputs, services, and outcomes; and verification and validation procedures. Development of the budget includes identification of major program issues, analysis of program costs, and alignment of resources among competing priorities. The plan, initiatives, priorities, and the budget are defined through a series of executive level planning and decision meetings, which take place in the late spring and early summer.

EPA program offices generally submit budget formulation proposals to OCFO in the late spring. CERCLIS outyear planning data are used to inform senior managers of resource trends and highlight opportunities to invest or disinvest in specific initiatives. As such, high quality site planning data are essential. Once the proposals pass through an internal review process, the Agency submits its proposal to OMB in the late summer. After the late fall OMB passback, during which time other revisions to EPA's proposals may be made, the President submits a final budget (Annual Performance Plan and Congressional Justification) to Congress by the first Monday in February for the new fiscal year beginning on October 1.

#### **II.B.2. Budget Review and Planning (Planning Year)**

The second component of the budgeting process begins the summer before the upcoming fiscal year and involves revising the budget in anticipation of enactment of an appropriation and determining the allocation of funds for the regions for the new fiscal year. During Phase I of operating plan development, OCFO sets preliminary

targets, based on the President's budget request, for the national programs to use to develop initial resource allocations for regional budgets by budget object class (BOC) and other categories. OCFO pre-calculates the regional targets for some of these categories, such as budgets for non-site travel, working capital fund, workforce support, and payroll. The Superfund national program offices have responsibility for allocating the other categories of resources, including contracts and interagency agreements, grants and cooperative agreements, and site travel to the regions, primarily through Site Allowances (SAs). However, at this stage of operating plan development, program offices are not required to distinguish among these BOCs. Some headquarters program offices (the remedial program in particular) assign resources to a Regional Reserve, which does not identify the specific amounts that individual regions will receive in the upcoming year. Rather, during annual workplanning meetings that start in the summer, headquarters program offices review and analyze regional Superfund implementation and funding plans (based on CERCLIS data) and develop preliminary budgets for the regions for the upcoming year. The financial management components of this manual focus on the use of resources issued to the regions through the Site Allowances.

### **II.B.3. Budget Execution (Current Year)**

Phase II of operating plan development advances the planning year into the budget execution year as the new fiscal year begins and the appropriation is enacted by Congress. Enacted operating plans for headquarters and regional offices are finalized in the Agency's Budget Automated System (BAS) by object classification, and initial resources are issued to the programs by OCFO through the Agency's Integrated Financial Management System (IFMS). Headquarters program offices issue the balance of Regional Reserve resources to individual regions throughout the course of the year in Site Allowances (SAs) according to site-specific allocation methodologies or formulas (program-specific details are provided in the section on Site Allowances).

In some years, an appropriation is not enacted by the start of the fiscal year, and Congress passes one or more Continuing Resolutions (CRs) to fund the government until a final appropriation is enacted. OCFO issues special guidance to address funding issues under the CR, and any increases, reductions or mandated redirections are reflected in the Agency's final operating plan.

Regions are expected to work within the annual regional budgets established at the start of the year, although shifts in resource use or allocations may occur throughout the year on an ad hoc basis as long as they are consistent with specific program office and OCFO policies regarding the shifting of resources. Headquarters program offices also use a more formal mid-year evaluation/review process to assess progress in meeting performance targets and to realign resources in the current FY. Current year resource adjustments focus on changes needed due to cost and project schedule modifications. Changes may result in shifts within program areas and among regions, and revised annual funding levels.

Exhibit II.1. provides a timeline for the formulation, planning, and execution processes. Timing for some activities is dependent on the completion of other actions; e.g., occasions when Congress does not pass an appropriation by the beginning of the fiscal year.



**EXHIBIT II-1. BUDGET TIMELINE**

<b>Month</b>	<b>Outyear Budget (FY 2011)</b>	<b>Planning Year Budget (FY 2010)</b>	<b>Current Year Budget (FY 2009)</b>
<b>October</b>			<p>Congress appropriates dollars to the Agency in the form of an annual appropriation or continuing resolution.</p> <p>EPA submits Agency Operating Plan and OCFO loads resources into IFMS, including 60% of Pipeline SA resources to Regions.</p> <p>OSWER finalizes preliminary ongoing remedial action funding plan and issues 1st quarter RA SA resources to regions.</p> <p>OECA and OC approve allocation of the initial technical enforcement SA and the full year SA for the legal case budget</p>
<b>November</b>		OMB passback of budget request (outyear budget process)	OCFO issues prior year carryover
<b>December</b>	Revision to the Agency Strategic Plan begins.	HQ appeal of the OMB budget passback (outyear budget process)	December 31 is the end of the 1st quarter.
<b>January</b>			OSWER issues 2nd quarter RA SA resources to regions
<b>February</b>		President submits budget request to Congress (outyear budget process)	
<b>March</b>		Congressional Appropriation Hearing on President's Budget (outyear budget process)	<p>3rd quarter response SAs and remaining call memo for enforcement SA issued</p> <p>March 31 is the end of the 2nd quarter.</p>
<b>April</b>	<p>Annual national goal meetings are held</p> <p>OSWER pulls programs and financial planning information from CERCLIS to assist OSWER managers in developing proposals</p>		<p>Mid-year assessment held to evaluate regional progress and utilization of regional programmatic budgets</p> <p>OSWER issues 3rd quarter RA SA resources and second Pipeline SA allocation to regions</p> <p>HQ summarizes resource distribution by function and statutes</p> <p>OECA issues second allocation of enforcement SA resources</p>
<b>May</b>	National planning meetings are held and NPMs submit investment/disinvestment proposals		OSWER generally begins to approve recertification requests of deobligated resources (may occur earlier)
<b>June</b>	OMB sets budget targets and OCFO issues policy for budget formulation	Regions submit and OSWER pulls program and financial planning information from CERCLIS (planning year budget process)	<p>4th quarter response SAs calculated</p> <p>June 30 is the end of the 3rd quarter.</p>

Month	Outyear Budget (FY 2011)	Planning Year Budget (FY 2010)	Current Year Budget (FY 2009)
<b>July</b>	OCFO begins review process of national program proposals, develops a straw budget, and conducts a budget forum	OSWER reviews and analyzes regional budget estimates Phase I operating plan development data are entered into BAS	OSWER issues 4th quarter RA SA resources and final allocation of Pipeline resources HQ pulls target/accomplishment and financial data from CERCLIS for analysis of program accomplishments and obligation/commitment rate
<b>August</b>	Agency leadership makes budget decisions and EPA submits proposed budget to OMB	OSWER/OECA/Regions hold work planning meetings to establish budget/targets for planning year	OSWER/OECA continues to pull target/accomplishment and financial data from CERCLIS for analysis of program accomplishments and regional obligation/ commitment rate
<b>September</b>	(Go to beginning of Planning Year Budget)	OSWER develops initial ongoing RA funding plan (Go to beginning of Planning Year Budget)	September 30 is the end of the 4th quarter and end of the fiscal year.

## ***II.C. SUPERFUND NATIONAL RESPONSE PROGRAMS***

This manual describes programmatic and financial management components of the Superfund Response (including Enforcement) program, and focuses on resources that are allocated by the national program offices to regional program offices and activities that are tracked through the CERCLIS database. The manual does not address Superfund resources and activities that are not tracked through CERCLIS, including payroll and other resources as well as support program program/projects.

### **II.C.1. Program Results Code (PRC)**

The Agency's financial strategic architecture is designed to reflect the Agency's Strategic Plan and annual commitments made under the Government Performance and Results Act (GPRA). The Program Results Code (PRC) is a nine character field within the Agency's financial management system account number that identifies the goal, objective, National Program Manager (NPM), Program/Project, and Agency Activity associated with the resources that are allocated, obligated, or disbursed:

- Resources for Superfund cleanup and response activities and the civil enforcement program are primarily found under Goal 3, Objective 02 (the first 3 positions of the PRC).
- The most common NPMs (4th position of the PRC) associated with Superfund are OSWER (NPM "D") and OECA (NPM "E")
- Program/Projects (5th and 6th positions of the PRC) within the Superfund program further distinguish the nature of the work within each program office (Homeland Security "72", Emergency Response and Removal "C6", Enforcement "C7", Federal facilities "C9", Remedial "D2", and Federal facility Enforcement "H2").
- The 7th position of the PRC identifies the Agency Activity that must be assigned to each financial transaction. Within the Superfund program the codes most frequently used are Environmental Program Implementation "C", Financial Assistance to Non-Governmental Organizations "D", and Financial Transfer to Governmental Organizations "E".
- The 8th and 9th positions of the PRC are reserved for special use.

Exhibit II.2 shows PRCs that support key Superfund response program areas for which national program offices allocate resources to regional program offices primarily through Site Allowances. The exhibit also identifies the special tracking codes of the Site Allowances (SA) that the Response program uses to allocate resources to the regions. See Section II.C.2.

**EXHIBIT II.2. PROGRAM RESULTS CODE (PRC)**

<b>Program</b>	<b>Program Results Code</b>	<b>Special Tracking Code (SA Code)</b>
<b>Remedial Program</b>		
Remedial Action	302DD2	R
Pipeline Operations	302DD2	P
<b>Removal Program</b>		
Removal Actions	302DC6	E
Removal Support	302DC6	S
Homeland Security	302D72	C
Federal facility Response	302DC9	F
BRAC (non-site)	302D41	none
BRAC (site-specific)	302D41B4	none
Enforcement - Technical and Legal	302EC7	none
Federal facility Enforcement	302EH2	none

**II.C.2. Superfund Program Goals and Priorities**

The Superfund budget reflects a continued commitment to implementing GPRA with emphasis on completing construction at contaminated waste sites and maximizing PRP involvement in site cleanup. Each Superfund Program/Project addresses a different set of goals and priorities to achieve these aims. The following descriptions are adapted from the Agency's FY 2006 Program Project Description Book.

**a. Superfund: Remedial (302DD2)**

The Superfund Remedial program implements numerous processes to determine the need for and to conduct response actions. These processes include collecting data on sites to determine the need for CERCLA response, conducting or overseeing investigations and studies to select remedies, designing and constructing or overseeing construction of remedies and post-construction activities at non Federal Facility sites. The Remedial program also includes technical and administrative support activities, redevelopment functions, participation of States, Tribes, and communities in cleanups, and enhancement of response capabilities of States and Tribes. Major responsibilities are to:

- Investigate and assess sites to determine the cleanup needs based upon the contaminants found, the severity of the pollution, and the threats to human health and the environment;
- List sites on the NPL;
- Establish Records of Decision (remedy selection);
- Encourage public involvement in selecting the proper remedy at a site;
- Commit to long-term actions to clean up hazardous waste sites listed on the NPL;
- Return affected sites to productive use;
- Consider all appropriate cleanup alternatives;
- Ensure that affected communities and other stakeholders are provided meaningful opportunities for involvement;
- Perform remedial action once the remedial design and construction or other work is approved;
- Work with the United States Army Corps of Engineers and the Bureau of Reclamation in implementing most high-cost, Trust Fund-financed remedial actions;
- Provide on-site technical expertise;
- Provide Federal EPA oversight of post-remedial cleanup activities performed by potentially responsible parties;

- Perform five-year performance reviews to ensure the continued protectiveness of the remedy; and
- Quickly mitigate immediate threats to public health and the environment, develop and implement effective cleanup decisions, and eventually remove sites from the NPL.

**b. Superfund Emergency Response and Removal (302DC6)**

The purpose of the Superfund Emergency Response and Removal Program/Project is to ensure all releases of hazardous substances and oil in the inland zone are appropriately addressed; evaluate all release notifications received from the National Response Center and other sources; provide technical and other support to local, state, and other federal responders; conduct responses to hazardous substance releases, including radiation cleanups, and oil spills when necessary and/or appropriate; direct or monitor responses by responsible parties or other agencies; and remove or arrange for removal of hazardous substances and oil for the protection of human health and the environment. Major responsibilities are to:

- Take action to prevent, reduce or mitigate threats posed by releases or potential releases of hazardous pollutants in emergency and non-emergency situations;
- Employ removal response actions at:
  - emergency incidents where response is necessary within a matter of hours (e.g., threats of fire or explosion);
  - time-critical removals at NPL sites to make these sites safe from immediate threats while they await remedial action;
  - time-critical removals at non-NPL sites posing major public health and environmental threats; and
  - non-time critical removals at both NPL and non-NPL sites to promote quicker and less costly cleanup.
- Prioritize and provide services to sites known to pose the greatest actual or potential risk to public health and the environment; and
- Provide oversight of removal work conducted by other Federal Agencies.

Examples of activities carried out at private and Federal sites under the EPA major program activities listed above include, but are not limited to: 1) conducting engineering/technical analysis, 2) providing response management, 3) conducting community relations efforts, 4) conducting environmental justice analysis 5) providing support to tribes, 6) providing support for state programs, 7) coordinating Regional decision teams, 8) managing cleanup contracts, 9) conducting technology innovation activities, 10) developing site safety and early action work plans, 11) evaluating of disposal technology options, 12) providing on-scene oversight, 13) providing technical assistance to and managing regional response activities of the National Response Team and the Regional Response Teams (NRT/RRTs), 14) promoting reuse and redevelopment of removal sites, and 15) coordinating with other federal agencies.

**c. Homeland Security: Preparedness, Response, and Recovery (302D72)**

The purpose of the Homeland Security: Preparedness, Response, and Recovery program is to develop plans, procedures and standards to respond to major hazardous substance and oil releases caused by weapons of mass destruction (WMD) or nationally significant terrorist incidents; ensure readiness of EPA preparedness and response personnel through planning, training, and exercises; and coordinate Homeland Security activities with the Department of Homeland Security and other Federal agencies to ensure consistency with the National Response Plan. Major responsibilities are to:

- Develop and implement EPA emergency preparedness and response policies to meet Homeland Security requirements;
- Develop and implement strategies and work plans to implement EPA's national approach to the response management system to ensure the efficient and effective utilization of EPA assets;
- Develop and implement National Incident Coordination Team (NICT) and Regional Incident Coordination Team (RICT) policies and activities to address multi-program policy and resource coordination, information sharing and issue resolution;
- Establish, operate and maintain EPA's Emergency Operations Center (EOC) and Regional Response Centers (RRCs) to ensure effective and efficient response operations;
- Represent EPA and participate in Department of Homeland Security and interagency committees, task forces and workgroups;

- Procure, test, maintain and store detection, monitoring, response and personal protection equipment and gear to address the use of WMD (chemical, biological, radiological or nuclear) agents, or multiple large-scale incidents;
- Plan, conduct or participate in training and exercises related to WMD substances. Includes EPA, national, regional or state and local sponsored training and exercises;
- Provide support for the Incident Management Assistance Team (IMAT) which assists EPA's responders during terrorist and other major incidents;
- Enhance Environmental Response Team (ERT) capabilities (Edison, Cincinnati and Las Vegas) to support EPA's response to WMD events;
- Develop and implement an emergency information management system across the Agency to coordinate EPA's response with key federal, state and local partners. Includes training for preparedness and response staff; and
- Develop a lab support network to support sampling and analysis activities during a response.

#### **d. Superfund Enforcement**

The Superfund Enforcement program emphasizes "Enforcement First" to ensure that sites for which there are viable responsible parties are cleaned up by those parties. In tandem with this approach, the Superfund enforcement program strives to ensure fairness, reduce transaction costs, and promote economic redevelopment. EPA negotiates remedial design/remedial action clean-up agreements and completes removal agreements at hazardous waste sites. Where negotiations fail, the Agency either takes unilateral enforcement actions to require a potentially responsible party (PRP) cleanup or uses Superfund Trust Fund dollars to remediate sites. When Trust Fund dollars are used to remediate sites, cost recovery actions are taken against PRPs to recoup expenditures. The following is a description of the program's mandates and a list of activities that are executed by EPA Headquarters and/ or Regional offices under this program/project.

- Promote early and comprehensive potentially responsible party (PRP) searches;
- Maximize PRP participation in removal and remedial actions including remedial investigation and feasibility studies by entering into settlements or issuing unilateral orders to all appropriate parties;
- Monitor and ensure PRP compliance with performance or payment obligations for long-term remedial and short-term response actions to ensure timely and protective cleanup at Superfund sites;
- Assure fairness in settlements by using, where appropriate, *de minimis* and *de micromis* settlements, orphan share determinations and compensation, settlements with municipalities, and settlements with parties with limited ability to pay;
- Address all cost recovery cases where Trust Fund dollars have been used to clean up sites and pursue cases in excess of \$200,000 where the statute of limitations may expire during or within six months of the budget year; and
- Conduct activities to ensure timely billings and collections.

#### **e. Federal Facilities Response Budget (302DC9)**

The Agency's Superfund Federal Facilities Response Program provides technical and regulatory oversight at Federal facilities, including formerly used Defense sites (FUDS), to ensure protection of human health and the environment, effective program implementation, and meaningful public involvement, while facilitating restoration and reuse of the properties. Major responsibilities include:

- Facilitate cleanup and property reuse at Federal facilities; and
- Provide oversight of removal, remedial, and post-remedial work conducted by other Federal agencies; this may include technical assistance, document review, and stakeholder involvement assistance to other Federal agencies when their facilities are on the NPL.

Examples of activities carried out at private and Federal sites under the EPA major program activities listed above include, but are not limited to: 1) conducting engineering/technical analysis, 2) providing response management, 3) conducting community relations efforts, 4) conducting environmental justice analysis 5) providing support to tribes, 6) providing support for state programs, 7) coordinating Regional decision teams, 8) managing cleanup contracts, 9) conducting technology innovation activities, 10) developing site safety and early action work plans, 11) evaluating of disposal technology options, 12) providing on-scene

oversight, 13) providing technical assistance to and managing regional response activities of the National Response Team and the Regional Response Teams (NRT/RRTs), 14) promoting reuse and redevelopment of removal sites, and 15) coordinating with other federal agencies.

**f. Base Realignment and Closure (302D41 and 302D41B4)**

Base Realignment and Closure (BRAC) is an EPA/Department of Defense (DOD) supported reimbursable program. DOD provides reimbursement to EPA on an annual basis to fund EPA work years (FTEs) for the Agency's participation at selected DOD BRAC installations. EPA's role is to ensure protection of human health, effective program implementation, and meaningful public involvement while facilitating restoration and reuse of DOD's excess properties.

The BRAC program supports the Department of Defense (DOD) in carrying out the accelerated cleanup program at selected BRAC sites with the ultimate goal of providing for rapid economic conversion and redevelopment for the local communities affected by base closure. Specifically, EPA works with DOD and the states as part of the Base Closure Team (BCT) in the following ways:

- Accepting the identification of clean parcels under the Community Environmental Response Facilitation Act (CERFA) Development of BRAC Cleanup Plans;
- Promoting community involvement in restoration and reuse decision making;
- Supporting up-front planning and scoping;
- Preparing and reviewing documents on an accelerated basis (for example, 1) concurrent review of draft and final Environmental Baselines Studies (EBS) documents, 2) work with the military on the Remedial Investigation/Feasibility Study (RI/FS), Remedial Design (RD), and Remedial Action (RA) study and sampling data); and
- Expediting the review of environmental documentation relating to deeds and leases to accelerate economic revitalization through reuse.

**g. Federal Facilities Enforcement (302EH2)**

The Federal Facilities Enforcement Office as well as the Federal Facilities Regional Programs ensures that Federal agencies who own sites currently listed on the NPL have an IAG in place to ensure clean up and compliance with Federal environmental statutes and regulations. IAGs are also referred to as Federal Facilities Agreements (FFAs). The following is a detailed list of activities supporting this program/project and indicating whether the activity is conducted in the headquarters or regional offices, or both.

- Developing CERCLA guidance and policies for the Federal Facilities Enforcement program;
- Negotiating FFAs /IAGs with Federal agencies whose sites are listed on the NPL;
- Monitoring milestones provided in the FFAs/IAGs to ensure full implementation;
- Using dispute resolution to ensure full implementation of FFA/IAG; and
- Using stipulated penalties and supplemental environmental projects when appropriate.

## ***II.D. ALLOCATING SUPERFUND RESOURCES AMONG THE REGIONS***

Each Superfund national program office has specific procedures for allocating resources among the regions. This section focuses on resources that the national program offices allocate to the regions in specific budget object classes through the Site Allowances (formerly known as Advices of Allowance). The budget object classes (BOCs) include Administrative expenses (BOC 36), Contracts and Interagency Agreements (BOC 37), and Grants and Cooperative Agreements (BOC 41). The national program offices have various methodologies to allocate to the regions resources for site-specific travel (BOC 28), but these resources are not planned in CERCLIS and their distribution is not addressed in this manual.

Regions are required to plan obligations in CERCLIS by Site Allowance (SA) and/or program project. Regions plan obligations in CERCLIS, either site-, project-, Operable Unit-, or non-site specifically within each SA. Some planned obligations are associated with specific site activities, while other planned obligations are estimates of total funding required for an activity within a region (i.e., contract bulk funding). The CERCLIS database has been designed to accommodate site- and non-site specific planning, although regions should plan obligations site-specifically to the maximum extent practicable. Regions should also be certain all their programmatic funding needs are reflected in CERCLIS and that they correspond with the appropriate program SA.

Regions are responsible for managing the funds issued in each SA, and for operating within budget ceilings, floors, and other restrictions. Additionally regions must follow Agency reprogramming guidelines issued annually by OCFO to shift resources among program/project codes or Budget Object Classes (BOCs). The Agency's Integrated Financial Management System (IFMS) tracks commitments, obligations, and expenditures and downloads these data into CERCLIS on a nightly basis. To the extent practicable, the regional budget for each SA must balance at all times with the sum of actual obligations, open commitments to date, and remaining planned approved (discussed below) obligations in CERCLIS. Planned and actual obligations of funds recertified to the regions should be included in the "approved" regional budget. Regions should also enter planned obligations in CERCLIS for reimbursable account resources (i.e., settlement and state cost share resources) as "approved," using the appropriate SA codes.

#### **II.D.1. Remedial Response Program Resources**

The Remedial Response program budget includes two SAs, Remedial Action and Pipeline Operations, which are managed by the Office of Superfund Remediation and Technology Innovation (OSRTI). Each year, headquarters determines the amount of resources to allocate these SAs based on the process for developing the Agency's annual budget.

##### **a. Remedial Action SA**

Regions are required to enter all planned obligations site-specifically in CERCLIS within the Remedial Action SA (SA account code R), which includes Fund-financed remedial actions, mixed funding and mixed work projects, and non-time-critical removals at NPL sites (collectively called "construction") as well as long-term response actions, and five-year reviews.

Through the annual work planning process, OSRTI works with the regions to develop funding plans for the upcoming year for ongoing construction projects, including long-term response actions and five-year reviews. During the workplanning process, OSRTI relies on planned obligation data from CERCLIS, ongoing discussions with the regions, and projections of the availability of funds to develop an initial ongoing construction funding plan. Until the plan is issued, all planned obligations in CERCLIS must be assigned as "alternate" (or "contingency") on the Funding Status dropdown list on the Budget Allowance Detail Backup screen. Once headquarters issues the plan, regions must switch the funding status designation in CERCLIS to "approved" in accordance with the funding plan. Those planned obligations that maintain the "alternate" designation should include only the activities the region would conduct if additional resources become available in the current fiscal year and will form the basis for additional funding decisions.

Once an appropriation is enacted and funds are allocated to the national program offices through the operating plan, headquarters will issue funds to the regions based on the ongoing construction funding plan. If the fiscal year begins without an enacted appropriation, headquarters will allocate available resources to each region on a case-specific basis until an appropriation is enacted and the Operating Plan is approved. Headquarters and regions will continuously work together to update the plan based on site-specific cost estimate adjustments that occur throughout the year. Regions must also regularly update planned "approved" and "alternate" obligations in CERCLIS to reflect accurately the current years expected use of RA SA resources and to identify additional funding needs.

Regions are required to obtain OSRTI approval of any proposed changes to the funding plan greater than \$100,000, (e.g., shift resources among sites or activities within the Remedial Action SA) and record all changes to planned obligations in CERCLIS. Because of the changing needs of the regions during the course of the year, OSRTI will continually monitor regional obligation rates and usage of the Remedial Action SA resources. Based on mid-year regional reviews as well as contact throughout the year, OSRTI will update the Remedial Action SA funding plan to reflect changes in regions' resource needs as well as additional resources that may become available (e.g., through deobligations). Unless otherwise directed by OSRTI, and except for deviations of \$100,000 or less, regions are required to return to headquarters, through the reprogramming process, allocated resources that will not be used according to the funding plan. OSRTI will include these resources in a national resource pool from which it will fund remaining program priorities. Regions may not shift resources into or out of the Remedial Action SA without prior OSRTI approval.

**b. Pipeline Operations SA**

Headquarters distributes Pipeline Operations SA (SA account code P) resources among the regions based on the Pipeline Allocation Model. The model allocates a portion of the budget based on historical allocations and the remaining portion using a work-based scoring system. At the initiation of the annual work planning process OSRTI will provide general guidance regarding its projections of the funding that will be available to the regions through the Pipeline Operations SA. Using this information, each region will develop its Pipeline Operations SA plan and enter its planned obligations and accomplishments into CERCLIS. Pursuant to work planning discussions with headquarters and refined resource allocation projections based on the Pipeline Allocation Model, regions will finalize their program operating plans in CERCLIS. OSRTI will then finalize the Pipeline Operation SA allocation using the Pipeline Allocation Model.

Planned obligations for regional activities within this SA must fall within the total identified level, and should be shown in CERCLIS by selecting “approved” from the Funding Status drop down list on the Budget Allowance Detail Backup screen. Funding needs above the headquarters proposed total budget level must be designated as “alternate.”

At the beginning of the fiscal year headquarters will issue 60% of the Pipeline Operations SA among the regions. Headquarters will issue 20% of the SA at the beginning of each of the 3rd and 4th quarters. If a region’s commitment/obligation rate is less than 50% at the end of the second quarter, headquarters may delay the remaining allocation to the region and renegotiate the region’s program allocation for the remainder of the year, which could result in a reduction in the region’s budget. If the fiscal year begins without an enacted appropriation, headquarters will allocate an equivalent share of the available resources to each region until an appropriation is enacted and the Operating Plan is approved. Funds from the Pipeline Operations SA may not be moved to any other SA without prior OSRTI approval.

**II.D.2. Homeland Security/Removal Response Program Resources**

The Office of Emergency Management (OEM) manages the Removal response and Homeland Security program budget. Removal resources are allocated under two SAs: the Removal Site Allowance which supports emergency response and site-specific removal actions; and the Removal Support Allowance which provides resources for activities such as removal assessments, site management, equipment procurement and OSC training and exercises. Resource distribution under the Removal Site Allowance is based upon a historical allocation methodology as well as the annual obligation of resources. Distribution under the Removal Support Allowance is based upon allocation decisions made by headquarters and regional management at the time the SA was established in FY 2004.

Following enactment of the annual appropriations and establishment of the Agency’s operating plan, headquarters issues funding to the regions in two increments. The first increment is distributed during the first quarter of the fiscal year and the second at the beginning of the third quarter.

Headquarters also retains a small regional reserve for emergencies or removal actions that may exceed a region’s annual resource allocation. Regions may request access to these funds at any point during the year by submitting a request along with a justification to the Office of Emergency Management Director. If the reserve remains unobligated by August of each year, headquarters will issue a call to the regions to identify and submit a list of critical sites that require additional resources. Sites selected for funding will be determined by the type of release a site poses; i.e., potential for a significant fire, explosion or the threat of a catastrophic release.

Homeland Security resources are allocated under the Site Allowance code “C.” Resources are distributed through the operating plan and are allocated equally across the regions to implement core Homeland Security preparedness programs and activities.

**II.D.3. Superfund Federal Facilities Response Program**

Regional Superfund Federal facilities Response budgets (SA account code “F”) are determined during the annual workplanning sessions. If the Agency has an enacted budget, each region will receive 50% of its portion of



the approved budget during the 1st quarter and will receive the remainder during the 3rd quarter. If a region has a low obligation rate, discussions will be held prior to third quarter distribution as to whether there is a need for the remainder of the funds. To request additional funds, a region should contact FFRRO and provide a description of the amount needed and a justification for the funds. Funds may not be moved out of the Federal facilities SA without the FFRRO office director's prior approval.

#### **II.D.4. Base Realignment and Closure (BRAC)**

To assist the Department of Defense (DoD) with cleaning up and transferring selected BRAC I-IV properties, DoD provides resources to EPA to cover the cost for those employees working in the BRAC program. Upon receiving transfer authority, the U.S. Army transfers BRAC resources to EPA via a Military Interdepartmental Purchase Request (MIPR). Once the Headquarters Grants Administration Division has processed a fully executed Interagency Agreement (IAG), and Cincinnati finance posts the information, FFRRO distributes the resources via a reprogramming to the various Allowance Holders. Although resources are not loaded into IFMS on an installation-specific basis, DoD provides the funding to the Agency site-specifically. To increase or decrease the funding level for any BRAC installation, regions must receive prior approval from headquarters.

#### **II.D.5. Enforcement Program**

The Enforcement program budget includes the program/project 302EC7 Superfund Enforcement technical and legal resources that are managed by the Office of Site Remediation Enforcement (OSRE) in OECA, and program/project 302JC7 Superfund Enforcement financial management resources that are managed by OCFO. The resources for these programs have not been assigned a Site Allowance code and are identified in financial management databases by program/project. The initial operating budget for technical enforcement is allocated based on each region's share of the usage rate (as measured by expenditures for the current year to date and the preceding year) for enforcement activities. Headquarters allocates 60% of the President's budget request (if there has been congressional appropriation committee mark-up, it will be the lesser of the two) in the early phases of the Operating Plan. This initial allocation will be made available in the Interim Operating Plan for spending as soon as the appropriation is passed by Congress and signed by the President.

An additional allocation will be made in the third quarter of the fiscal year for technical enforcement. OSRE will issue a call to the regions late in the second quarter for requests for additional funding. Emphasis will be placed on funding program priorities which will be outlined in the call. The call will consider all sources of funding not previously allocated, including the remaining new obligating authority not allocated in the Interim Operating Plan, carryover of funds from the previous year, projected reprogramming, and a projection of regional resources to be deobligated and recertified. This second allocation of funds will be distributed in the third quarter.

The legal enforcement budget is allocated equally between all ten regions and made fully available in the Interim Operating Plan. These funds are included along with the initial allocation of the technical enforcement resources, but are not distinguishable as such. Funds must not move into or out of the Superfund Enforcement program/project (302EC7) without Agency and, if necessary, Congressional approval. Funds may be redirected within the Enforcement SA to other BOCs and to other regions or headquarters offices.

#### **II.D.6. Federal Facilities Enforcement Program Resources**

The Federal facilities Enforcement program budget consists of two components, an EPM appropriation and a Superfund appropriation, which are managed by the Federal facilities Enforcement Office (FFEO). At the beginning of the fiscal year, FFEO informs the regional Federal facility Program Managers the amount each region is allocated. The regions are requested to provide FFEO with prioritized requests for resources, not to exceed the allocated amount. The resources consist of New Obligating Authority (NOA), and carryover of prior year funds. The funds are disbursed by project, and monitored by headquarters. The resources for this program have not been assigned a Site Allowance code and are identified in financial management databases by program/project.

Funds may not move into or out of the Enforcement function without Congressional approval. Funds may be redirected within the Federal facility Enforcement SA and to other regions or headquarters offices.

#### II.D.7. Deobligating Prior Year Funds

Obligations made in prior years where all payments have been made, the obligation is inactive, and there remains an unneeded, unliquidated balance may be deobligated and reused for current year purposes. As a no-year appropriation, Superfund resources that are obligated before the end of a given fiscal year and deobligated in a subsequent year may be recovered by the Agency and obligated again in that same year. These funds are reapportioned to the Agency by OMB and reissued to the Allowance Holders through a process called recertification. All recertified funds must be obligated within the fiscal year of deobligation. The deobligation of prior year funds is a good fiscal management practice and helps offset shortfalls in the current year Superfund budget.

Each year, the Annual Planning and Budget Division in the Office of the Chief Financial Officer, OSRTI, OSRE, and OEM jointly issue the Superfund Deobligation Guidance. It explains the general procedures for deobligation of funds and the specific procedures as required by the National Program Manager (NPM) for the recertification of funds.

#### II.D.8. Budget Sources and Associated Action Codes

Exhibit II.3 identifies the major actions and the appropriate budget source (depending on the project/ action lead) for planned obligations, as well as the SA category under which each action falls.

**EXHIBIT II.3. ACTION CODES FOR FINANCIAL TRANSACTIONS SORTED BY CERCLIS ACTION NAME  
(WHO PAYS FOR WHAT)**

<b>Superfund Programmatic Action Codes to Be Used for Financial Transactions, Sorted by CERCLIS Action Name</b>					
<i>Action Name</i>	<i>Action Code</i>	<i>PRC</i>	<i>SAs</i>	<i>Site Des.</i>	<i>Lead</i>
<b>Administrative Records</b>	AR	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S S S S	CG, F, S, TR FF CG, F, S, TR FE, SE
<b>Aerial Survey</b>	AS	302DC6& 302DC9& 302DD2&	S FF P	S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ	CG, F, S, TR, RP, PS, MR FF CG, F, S, TR, RP, PS, MR
<b>Alternative Dispute Resolution</b>	AD	302DD2& 302EC7&	P E	S, WQ, ZZ, 00 S, WQ, ZZ, 00	CG, F, S, TR, PS FE, SE
<b>Bulk Funding</b> (Outlays must not be charged to the WQ code, and with the exception of Core Program funding, must be action- and site-specific)	WQ	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ	F FF F FE
<b>CERCLA Criminal Litigation</b>	CC	302EC7& 501E52&	E E	E S	HQ only may use 302EC7& Not in CERCLIS
<b>Claim in Bankruptcy Proceedings</b>	CB	302EC7&	E	S	FE
<b>Combined PA/SI</b>	NX	Not Available—Use Generic PA/SI (QB)			
<b>Combined RI/FS</b>	CO	302DD2&	P	S	F, S, TR, SA, SS, ST

<b>Superfund Programmatic Action Codes to Be Used for Financial Transactions, Sorted by CERCLIS Action Name</b>					
<i>Action Name</i>	<i>Action Code</i>	<i>PRC</i>	<i>SAs</i>	<i>Site Des.</i>	<i>Lead</i>
<b>Community Involvement</b> (Non-Federal facility) (Regions may plan using the 'WQ' SSID but must obligate site-specifically)	CR	302DC6& 302DD2&	S P	S S	F, S, TR, RP, PS, MR F, S, TR, RP, PS, MR
<b>Compliance Enforcement</b>	UZ	302EC7&	E	S	FE, SE
<b>Contract Management</b>	JU	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00	F FF F FE
<b>Contract Program Management (Administrative)</b>	QC	Not Available--Use Contract Management (JU)			
<b>Cost Recovery Decision Document</b>	DD	Not Available--Use NPL PRP Search (NS) or Non-NPL PRP Search (RP)			
<b>Cost Recovery Negotiation</b>	NE	302EC7&	E	S	FE, SE
<b>Deletion from NPL</b>	ND	Not Available--Use Administrative Records (AR)			
<b>Design Assistance</b>	DA	302DD2&	P	S	F, S, TR, RP, PS, MR
<b>Ecological Risk Assessment</b>	JF	Not Available--Use Risk/Health Assessment (ED)			
<b>Emergency PRP Removal (aka Emergency Removals Without an Enforceable Instrument)</b>	PJ	302DC6& 302DC6&	RV S	S S	RP, PS, MR RP, PS, MR
<b>Enforcement Contract Management</b>	TM	Not Available--Use Contract Management (JU)			
<b>Engineering Evaluation/Cost Analysis (EE/CA)</b>	EE	302DC6& 302DC9& 302DD2&	S FF P	S S S	CG, F, S, TR, RP, PS, MR, SA, SS, ST FF CG, F, S, TR, RP, PS, MR, SA, SS, ST
<b>ESI/RI</b>	SS	302DD2&	P	S	F, S, TR
<b>Expanded Site Inspection (ESI)</b>	ES	302DD2&	P	S	F, S, TR
<b>Feasibility Study</b>	FS	302DD2&	P	S	F, S, TR, SA, SS, ST
<b>Federal Facility and BRAC General Support and Management</b>	TX	302DC9& 302D41&	FF FF	00 00	FF FF
<b>FF Community Involvement</b>	LZ	302DC9&	FF	S	FF
<b>FF Docket</b>	GA	Not Available--Use Records Management (S)			
<b>FF ESI Review</b>	TZ	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>FF Five Year Review</b>	VY	Not Available--Use FF Oversight (OX)			
<b>FF FS</b>	NI	Not Available--Use FF Oversight (OX)			
<b>FF LR</b>	MZ	Not Available--Use FF Oversight (OX)			
<b>FF Oversight (Site Specific BRAC Costs)</b>	OX	302DC9& 302D41CB4	FF FF	S S	FF FF
<b>FF PA Review</b>	RX	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>FF RA</b>	LY	Not Available--Use FF Oversight (OX)			
<b>FF RD</b>	LX	Not Available--Use FF Oversight (OX)			
<b>FF Removal</b>	LV	Not Available--Use FF Oversight (OX)			
<b>FF RI</b>	NH	Not Available--Use FF Oversight (OX)			
<b>FF RI/FS</b>	LW	Not Available--Use FF Oversight (OX)			
<b>FF SI Review</b>	TY	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>Final Listing on NPL</b>	NF	Not Available--Use Administrative Records (AR)			
<b>Five-Year Review</b> (Regions may bulk fund this action using the 'FE' action code and the 'WQ' SSID but outlays also must be site-specific)	FE	302DD2& 302DD2&	P RA	S, WQ S, WQ	RP, PS, SA F, S, SA, TR

<b>Superfund Programmatic Action Codes to Be Used for Financial Transactions, Sorted by CERCLIS Action Name</b>					
<i>Action Name</i>	<i>Action Code</i>	<i>PRC</i>	<i>SAs</i>	<i>Site Des.</i>	<i>Lead</i>
<b>Forward Planning/ Redevelopment/ Reuse</b>	FM	302DD2&	P	S	F
<b>General Support and Management</b>	BM	302DC6& 302DD2&	S P	00 00	F F
<b>General Enforcement</b>	GE	302EH2& 302EC7&	FFE E	00 00	FE FE
<b>Generic PA/SI</b>	QB	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>Geophysical Support/ Mapping</b>	GS	Not Available–Use Technical Assistance (TA)			
<b>Groundwater Monitoring (Post-ROD)</b>	GM	302DC9& 302DD2&	FF P	S S	FF F, S, TR, RP, PS, MR
<b>Health Assessment</b>	HA	Not Available–Use Risk/Health Assessment (ED)			
<b>HRS Package</b>	HR	302DD2&	P	S	F, S, TR
<b>Human Health Risk Assessment</b>	ED	Renamed–See Risk/Health Assessment (ED)			
<b>Hydro/Geological Support</b>	HG	Not Available–Use Technical Assistance (TA)			
<b>IAG Negotiation</b>	IN	Not Available–Use Negotiation - Generic (NG)			
<b>Information Management Support</b>	IJ	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00	F FF F FE
<b>Integrated Assessment</b>	EA	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>Integrated ESI</b>	OY	Not Available–Use Generic PA/SI (QB)			
<b>Integrated ESI/RI</b>	OV	Not Available–Use Generic PA/SI (QB)			
<b>Integrated HRS Package</b>	OZ	Not Available–Use Generic PA/SI (QB)			
<b>Integrated PA/SI</b>	OU	Not Available–Use Generic PA/SI (QB)			
<b>Integrated SI</b>	QJ	Not Available–Use Generic PA/SI (QB)			
<b>Interviews</b>	HV	Not Available–Use NPL PRP Search (NS) or Non-NPL PRP Search (RP)			
<b>Laboratory Support</b>	LA	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00	F FF F FE
<b>Litigation – Generic</b>	LT	302EC7&	E	S	FE, SE
<b>Local Government Reimbursement (Evacuation State/Local)</b>	EV	302DD2&	P	S	F
<b>Long-Term Response Action (LTRA)</b>	LR	302DD2&	RA	S	F, S, TR, SA, SS, ST
<b>Management Assistance</b>	MA	Renamed–See State Support Agency Cooperative Agreement (MA)			
<b>Multi-Site Cooperative Agreement</b>	MS	Not Available–Use State Support Agency Cooperative Agreement (MA), Generic PA/SI (QB), or Bulk Funding (WQ), as appropriate			
<b>Negotiation – Generic</b>	NG	302EC7& 302EH2&	E FFE	S S	FE, SE FE, SE
<b>Non-NPL PRP Search</b>	RP	302EC7&	E	S, WQ, ZZ	FE, SE
<b>NPL RP Search</b>	NS	302EC7&	E	S, WQ	FE, SE
<b>Operations and Maintenance</b> (For EPA-conducted O&M, use only reimbursable resources only)	OM	302DC9& 302DD2&	FF P	S S	FF RP, PS, MR, SA, SS, ST
<b>Partial Deletion from NPL</b>	GR	Not Available–Use Administrative Records (AR)			
<b>PPA Assessment</b>	QX	302EC7&	E	S	FE
<b>Pre-CERCLIS Screening</b>	HX	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>Pre-Remedial/Remedial Aerial Survey</b>	AS	Renamed–See Aerial Survey (AS)			
<b>Preliminary Assessment (PA)</b>	PA	302DD2&	P	S, WQ, ZZ	F, S, TR

<b>Superfund Programmatic Action Codes to Be Used for Financial Transactions, Sorted by CERCLIS Action Name</b>					
<i>Action Name</i>	<i>Action Code</i>	<i>PRC</i>	<i>SAs</i>	<i>Site Des.</i>	<i>Lead</i>
<b>Preparation of Cost Documentation</b>	PC	302EC7& 302JC7&	E	S S	FE, SE
<b>Proposal to NPL</b>	NP	Not Available–Use Administrative Records (AR)			
<b>PRP FS</b>	NK	302DD2&	P	S	RP, PS, MR
<b>PRP LR</b>	ME	302DD2&	P	S	RP, PS, MR
<b>PRP Community Involvement</b>	EL	Not Available–Use Community Involvement (CR)			
<b>PRP RA</b>	BF	302DD2&	P	S	RP, PS, MR
<b>PRP RD</b>	BE	302DD2&	P	S	RP, PS, MR
<b>PRP Removal</b>	BB	302DC6& 302DC6&	RV S	S S	RP, PS, MR RP, PS, MR
<b>PRP RI</b>	NA	302DD2&	P	S	RP, PS, MR
<b>PRP RI/FS</b>	BD	302DD2&	P	S	RP, PS, MR
<b>RCRA Facility Assessment</b>	AA	Not Available–Use Generic PA/SI (QB)			
<b>RD/RA Negotiation</b>	AN	302EC7&	E	S	FE, SE
<b>Real Property Acquisition</b>	RL	302DD2&	P	S	F, S, TR
<b>Records Management</b>	SW	302DC6& 302DC9& 302DD2& 302EC7& 302EH2&	S FF P E FFE	S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00	F FF F FE FE
<b>Remedial Action</b>	RA	302DD2&	RA	S	F, S, TR, SA, SS, ST
<b>Remedial Community Involvement</b>	CR	Renamed–See Community Involvement (CR)			
<b>Remedial Contract Management</b>	JU	Renamed–See Contract Management (JU)			
<b>Remedial Design</b>	RD	302DD2&	P	S	F, S, TR, SA, SS, ST
<b>Remedial Investigation</b>	RI	302DD2&	P	S	F, S, TR, SA, SS, ST
<b>Remedial Support and Management</b>	BO	Not Available–Use General Support and Management (BM)			
<b>Removal</b> (Regions may plan using the ‘WQ’ SSID but must obligate site- specifically) (RA SA for Remedial Program Projects only)	RV	302DC6& 302DD2&	RV RA	S S	CG, F, S, TR, SA, SS, ST, SG F, S, TR
<b>Removal/Remedial Contract Management</b>	JT	Not Available–See Contract Management (JU)			
<b>Removal Aerial Survey</b>	AY	Not Available–See Aerial Survey (AS)			
<b>Removal Assessment</b>	RS	302DC6& 302DC6&	RV S	S, WQ, ZZ S, WQ, ZZ	CG, F, S, TR, RP, PS, MR CG, F, S, TR, RP, PS, MR
<b>Removal Community Involvement</b>	RC	Not Available–See Community Involvement (CR)			
<b>Removal Contract Management</b>	EZ	Not Available–See Contract Management (JU)			
<b>Removal Negotiation</b>	RN	302EC7&	E	S	FE
<b>Removal Support and Management</b>	BN	Not Available–Use General Support and Management (BM)			
<b>Removed from Proposed NPL</b>	NR	Not Available–Use Administrative Records (AR)			
<b>Research and Development</b>	BG	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>RI/FS Negotiation</b>	FN	302EC7&	E	S	FE, SE
<b>Risk/Health Assessment</b>	ED	302DC9& 302DD2&	FF P	S, ZZ S, ZZ	FF F, S, TR, RP, PS, MR
<b>Section 104(E) Referral Litigation</b>	SF	302EC7&	E	S	FE, SE
<b>Section 106 Litigation</b>	SX	302EC7&	E	S	FE, SE
<b>Section 106/107 Litigation</b>	CL	302EC7&	E	S	FE, SE
<b>Section 107 Litigation</b>	SV	302EC7&	E	S	FE, SE

<b>Superfund Programmatic Action Codes to Be Used for Financial Transactions, Sorted by CERCLIS Action Name</b>					
<i>Action Name</i>	<i>Action Code</i>	<i>PRC</i>	<i>SAs</i>	<i>Site Des.</i>	<i>Lead</i>
<b>SEE Program</b>	SM	302DC6& 302DC9& 302DD2& 302EC7&	S FF P E	S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00 S, WQ, ZZ, 00	F FF F FE
<b>Site Inspection (SI)</b>	SI	302DD2&	P	S, WQ, ZZ	F, S, TR
<b>Site Reassessment</b>	OO	Not Available–Use Generic PA/SI (QB)			
<b>Site Security and Maintenance</b>	PD	302DD2&	P	S	F, S, TR
<b>State Core Program</b>	SK	302DD2&	P	00	F
<b>State Enforcement Management Assistance</b>	EM	Not Available–Use State Support Agency Cooperative Agreement (MA)			
<b>State Support Agency Cooperative Agreement</b>	MA	302DC9& 302DD2& 302EC7&	FF P E	S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ	FF F F
<b>Technical Assistance</b>	TA	302DC6& 302DC9& 302DD2&	S FF P	S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ	F, S, TR, RP, PS, MR FF F, S, TR, RP, PS, MR
<b>Technical Assistance Grant</b> (Regions may plan using the ‘WQ’ SSID but must obligate site-specifically)	TG	302DC9& 302DD2&	FF P	S S	FF F
<b>Topographical Mapping</b>	TO	Not Available–Use Technical Assistance (TA)			
<b>Training</b>	TH	302DC6& 302DD2& 302EC7&	S P E	00 00 00	F F FE
<b>Treatability Study</b>	TS	302DD2&	P	S	S, TR, RP, PS, MR, SA, SS, ST
<b>Tribal Core Program</b>	TK	302DD2&	P	00	F
<b>Tribal Pilot Projects</b>	TJ	Renamed–See Tribal Support Agency Cooperative Agreement (TJ)			
<b>Tribal Support Agency Cooperative Agreement</b>	TJ	302DC9& 302DD2& 302EC7&	FF P E	S, WQ, ZZ S, WQ, ZZ S, WQ, ZZ	FF F F
<b>Key to Leads:</b> CG = Coast Guard EP = EPA in-house F = EPA Fund- Financed FE = Federal Enforcement FF = Federal Facilities Response MR = Mixed Funding Federal/RP PS = PRP Response under State RP = Responsible Party S = State, Fund Financed SA = PRP-Financed Action From a Special Account Performed by EPA SD = State Deferral SE = State Enforcement SG = PRP-Financed Action From a Special Account Performed by USCG SN = State, no Fund money SR = PRP lead under State SS = PRP-Financed Action From a Special Account Performed by State ST = PRP-Financed Action From a Special Account Performed by Tribal Government TR = Tribal Lead, Fund Financed			<b>Key to Site Designators:</b> S = Site-specific obligation WQ = Unspecified-Site Obligation; Site-specific Outlay ZZ = site-related (ZZ) Obligation 00 = Non-site (oo) Obligation		
			<b>Key to SPIM Site Allowances (SAs) (formerly AOA's):</b> E = Enforcement FFE = Federal Facilities Enforcement FF = Federal Facilities Response RV = Removal S = Removal Support P = Pipeline Operations RA = Remedial Action		

## ***II.E. SUPERFUND FINANCIAL MANAGEMENT***

This section outlines responsibilities of various offices and positions within the Agency in managing and administering Superfund resources. It also briefly discusses the financial management tools and systems used by headquarters and the regions to enter and track financial information.

### **II.E.1. Financial Management Roles and Responsibilities**

Due to the complexities of the Superfund program, numerous organizational units within the regional EPA offices have responsibility for Superfund financial management. As described in this document, the regional Management Division is the organization in which financial management, budgetary, accounting, planning and assistance agreements, and administration functions are carried out. The Regional Servicing Finance Office (SFO), the Grants Officer, and the Contracting Officers (CO) for the Response Action Contract (RAC), Superfund Technical Assessment and Response Team (START), Regional Oversight Contract (ROC) and Emergency and Rapid Response Services (ERRS) contracts are considered a part of this division. Please see Section II.J.1. for a list of Regional Superfund Cost Recovery Contracts. This section first lists the primary regional offices with Superfund-related financial management responsibilities and the duties for which each office has responsibility or authority to perform. The next section lists the financial management roles and responsibilities of several staff positions.

#### **a. Regional Financial Management Office**

- Participates with the Regional Program Office to Assign Account Number, Document Control Number, and Cooperative Agreement identification numbers;
- Enters quarterly SA into IFMS, controls regional allowance;
- Sets up regional account numbers in IFMS;
- Processes Procurement Requests (PRs), Interagency Agreements (IAGs), and Cooperative Agreements (CAs);
- Enters commitments, obligations, and drawdowns into IFMS;
- Reviews invoices, monthly financial reports, and payment requests;
- Commits funds under regional contracts and modifications;
- Assists regional program office in the pre-application phases of the CA development;
- Maintains Superfund document files on regional costs and supports the preparation of documentation for cost recovery;
- Maintains accounts receivable for cost recovery, cash outs, Superfund State Contracts (SSC) cost share, and oversight billings, and maintains billing and collection system; and
- Provides regional program office with financial data.

#### **b. Regional Administrator (unless delegated to Regional Program office)**

- Approves cleanup actions under removal authority;
- Approves consistency exemptions at NPL sites where the removal costs are more than \$2 million;
- Awards CAs, IAGs, and Technical Assistance Grants (TAGs);
- Enters into SSCs;
- Initiates response planning activities; and
- Ensures reimbursable BRAC costs are accurate and appropriate (1996 BRAC Guidance, Section 3.2.1).

#### **c. Regional Program Office**

- Assigns the Account Number;
- Provides technical support to the Contracting Officer (CO);
- Reviews vouchers and/or financial reports;
- Manages CAs and IAGs;
- Issues S/SIDs;
- Prepares Commitment Notices (CNs) and PRs;
- Develops SSCs;
- Approves Request for Proposals (RFPs) or Request for Bids and contracts developed by the states;
- Monitors the transfer of financial data on contracts, IAGs, and CAs into CERCLIS;

- Maintains Superfund document files on regional work performed;
- Submits change requests; and
- Initiates and manages obligations.

**d. On-Scene Coordinator (OSC)**

- Is an employee of EPA or U.S. Coast Guard (USCG);
- Reacts to hazardous substance spills and releases, or threats of release;
- Initiates and manages cleanup actions under removal authority;
- Aware of, in control of, and responsible for site charges;
- Ensures costs are reasonable and necessary;
- Prepares site budgets and contract action requests;
- Completes Action Memoranda;
- Prepares delivery orders and PRs;
- Initiates PRs, Work Assignments (WAs), CAs, IAGs, and contracts;
- Approves site-specific IAG invoices;
- Establishes and maintains official site file;
- Reviews and approves cleanup contractors' charges on a daily basis;
- Tracks site costs against the established site ceiling;
- Approves contractor invoices; and
- Acquires services using warrant for up to \$250,000.

In some cases, an OSC may have a written "Delegation of Procurement Authority" signed by a Senior Procurement Manager (also called "Warrant Authority") and thus becomes an Ordering Officer.

**e. Remedial Project Manager (RPM)**

- Is an employee of EPA;
- Initiates and manages removal actions and remedial actions;
- Manages enforcement costs and activities;
- Aware of, in control of, and responsible for site charges;
- Ensures costs are reasonable and necessary;
- Reviews contractor invoices and financial reports;
- Establishes and maintains official site files in coordination with the Records Center;
- Initiates PRs, WAs, CAs, IAGs, and contracts; and
- Approves site-specific IAG invoices.

**f. Regional Project Officer (RPO)/Deputy Project Officer (DPO)**

- Is an employee of EPA;
- Manages remedial, enforcement, removal, and general site support contracts;
- Evaluates and designates contractor award fees;
- Monitors contractors' activities;
- Reviews monthly contractor reports and site-specific attachments;
- Initiates PRs, WAs, CAs, IAGs, and contracts;
- Approves site-specific IAG invoices;
- Identifies regional and site-specific contract requirements;
- Reviews invoices; and
- Provides general contract management support.

**g. Administrative Support Unit**

- Established in each regional program office;
- Staffed with EPA staff (the non-government functions may be performed by a contractor);
- Provides administrative support to the OSC/RPM;
- Provides liaison between OSC/RPM and other groups involved in administrative matters;
- Provides support to regional program management;
- Assists in developing removal site budgets and Action Memoranda;
- Maintains the Removal Cost Management System (RCMS);
- Sets up and maintains active site files;
- Completes PRs and CNs; and



- Reviews IFMS reports.

Selected program offices in HQ also have Superfund Financial Management responsibilities. The main point of contact for technical program area specific financial management issues is the applicable OSRTI regional center. Contact Headquarters Budget Planning & Evaluation Branch (BPEB), Program Evaluation & Compliance Branch (PECB), Federal facilities Enforcement Office (FFEO), or Federal facilities Restoration and Reuse Office (FFRRO) with any issues pertaining to the SA or overall budget resources. The next section lists the responsibilities of the HQ management offices.

**h. Office of Financial Management (OFM)/Office of the Chief Financial Officer**

- Collects HQ's Superfund cost documentation for cost recovery;
- Oversees annual site-specific reporting process;
- Issues financial policies and procedures;
- Provides general accounting support;
- Records transfer allocations;
- Notifies Trust Fund to invest cost recoveries, fines, and penalties; and
- Establishes Superfund account numbers in IFMS.

**i. Office of Acquisition Management (OAM)**

- Conducts Superfund contracting program;
- Negotiates, awards, monitors, modifies, and terminates contracts;
- Provides technical guidance on contract administration; and
- Provides cost and price analysis.

**j. Grants Administration Division (GAD)/Office of Administration**

- Issues policies, regulations, and guidance for processing, awarding, and managing financial assistance agreements and IAGs;
- Issues identification numbers for all IAGs; and
- Processes and awards HQ IAGs.

**k. Budget Division/OCFO**

- Allocates Superfund allowances among HQ and regions;
- Approves regional allowances;
- Monitors obligations against regular and site allowances;
- Processes transfer allocations;
- Processes change requests; and
- Reprogram allowances.

**l. Cincinnati Finance Center (CFC) Office of Financial Services**

- Provides accounting support for all Superfund IAGs;
- Processes disbursement requests from other agencies;
- Processes billings for reimbursable activities; and
- Enters IAG obligations and disbursements into IFMS.

**m. Research Triangle Park (RTP) Finance Center Office of Financial Services**

- Provides accounting support for all Superfund contracts;
- Enters contract award and obligation data into IFMS;
- Processes contractor invoices;
- Enters payments into IFMS via the Contract Payment System;
- Conducts distributions to various sites as requested by approving official once invoices are paid;
- Scans Superfund documents into SCORPIOS; and
- Completes corrections on contracts and simplified acquisitions.

**II.E.2. Financial Data Management Systems and Tools**

The following data management systems and tools are used to plan and track the use of programmatic resources:

- CERCLIS is a Superfund specific database that houses site- and non-site specific data including the financial planning data used for generating SCAP 04 reports. CERCLIS is the system each region uses to enter region-specific data that is integrated into a national database.
- CERCLIS financial information is used for management purposes only and is not an official representation of Superfund incurred costs. The Integrated Financial Management System (IFMS) is the Agency's official source of financial costs incurred by the Agency.
- SCAP Reports are standardized reports generated from CERCLIS that support program planning and performance. The SCAP reports used by HQ to track the regional financial planning and execution are the SCAP 4 reports including: SCAP 4R for the Response budget; SCAP 4E for the Enforcement budget; and SCAP 4F for the Federal facilities budget.
- Budget Automated System (BAS) is the central Agency system used to integrate strategic planning, annual planning, budgeting, and financial management. The system contains resource (dollars and FTE), planning, and performance data. BAS is an Agency-wide application; registered users have desktop access across a variety of platforms in all HQ and regional offices. The system supports budget formulation, annual planning, and operating plan development. BAS also delivers automated budget tools (e.g., payroll forecasts), automated links to IFMS for comparison reports (operating plan and actual obligations/outlays), and automated links to accountability. BAS also supports regional commitments of performance targets within the Agency and project-based planning/resource allocations within Offices.
- IFMS is the Agency's core financial system that supports the general ledger, budget execution, funds control, accounts payable, disbursements, accounts receivable and collections, travel, project cost accounting, fixed assets and standard reporting functions. IFMS interfaces with a number of Agency "mixed" (financial and nonfinancial) systems that are primarily for administrative purposes but contain limited financial data. An interface has been established between IFMS and CERCLIS to download actual financial data into CERCLIS. An interface also exists between IFMS and BAS. IFMS is maintained by the Administrative Systems Division of the Office of Information Resources Management.
- OCFO Reporting and Business Intelligence Tool (ORBIT) is a reporting application that provides a corporate approach to the Agency's various financial reporting and information needs. ORBIT also has the ability to integrate critical financial, administrative and program performance information useful for monitoring Agency operating activity, conducting trend analysis, and developing program strategy. The ad hoc reporting capability allows advance user groups to create custom reports useful to their organization and reporting needs.
- Financial Data Warehouse (FDW) is an official Agency reporting tool that contains a collection of data in an Oracle database from the following information systems: IFMS, SCORPIOS, and the Contract Payment System (CPS). The data that is stored in FDW is available to EPA users via the intranet at "intranet.epa.gov/fdw" and by direct desktop access through Lotus Approach, Impromptu, MS Access (a User ID, password, and database host name must be established). IFMS data in FDW is refreshed at least twice a day.
- Superfund Cost Recovery Package and Image On-Line System (SCORPIOS) organizes cost information and produces reports that summarize the costs for a specific Superfund site. The SCORPIOS report is combined with images of supporting cost and technical documentation to yield a complete cost recovery package. The system also provides calculations for oversight billing and tracking, charging of indirect costs, and the charging of annual allocation.
- PeoplePlus (PPL), the Agency's integrated Human Resources, Benefits, Payroll, Time, and Labor Management System, is a time recording system as well as a labor distribution system. With PPL, both the time card and time sheet functions are combined. The user must record and attest all site charges that are entered in PPL each pay period. PeoplePlus electronically records this information and attributes it to the

appropriate accounts by site. The information is then automatically passed into the IFMS, EPA's accounting system, and then to the SCORPIOS which is used for cost recovery.

## ***II.F. REGIONAL SUPERFUND FUNDING PROCESS***

The process by which Superfund resources are funded is accomplished in distinct but interrelated steps. Approvals, commitments, and obligations result in directing funds to a project and/or supplier. In addition, the payment and deobligation processes result in drawdowns from obligated funds.

### **II.F.1. Approvals**

An approval by the AAs, Regional Administrator or official designee is authorization to undertake a CERCLA-funded response action.

#### Removal Actions:

- Regional Administrator (RA) approves actions costing up to \$6 million, approves removals costing up to \$6 million based on the emergency waiver, grants exemptions to the twelve months and \$2 million statutory limits based on consistency with the long-term action. The RA may also re-delegate to the OSC the authority to approve actions costing up to \$250,000 in emergency situations and up to \$50,000 in non-emergency situations.
- Before taking action, an Action Memorandum must be approved, except in emergency situations where verbal approval by the Regional Administrator is sufficient. The Action Memorandum documents whether the release meets the criteria of CERCLA and the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), and includes an estimated total project ceiling. The OSC uses the estimate of duration and cost in order to determine the proper approval authority.
- In extreme emergencies, the OSC may initiate activities without preparing the necessary documentation in advance. The OSC must document the decision within 24 hours of initiating the response.

#### RI/FS, RD, RA, Site Screening and Assessment, Enforcement, and Federal facilities:

- Planned obligations are entered into CERCLIS. Funds should not be committed or obligated unless the project is reflected in CERCLIS.
- Obligations are planned and executed on an action-specific (identified in the Superfund account number by a combination of SSID and action code in the Site/Project field, and the Action Sequence Number in the cost organization field).
- A Record of Decision (ROD) is required for all remedial actions. The ROD is signed by the Regional Administrator or designee, or the OSWER AA. A ROD provides the justification for the remedial action (treatment) chosen at a Superfund site. It also contains site history, site description, site characteristics, community participation, enforcement activities, past and present activities, contaminated media, the contaminants present, scope and role of response action and the remedy selected for cleanup.

### **II.F.2. Commitments**

- Commitments are a reservation of funds but not a legal promise to pay a supplier. Once the regional Funds Certifying Officer (FCO) certifies the availability of funds, a spending action becomes a commitment. Funds that are committed but not obligated are called open commitments.
- There are two types of commitment documents: Procurement Requests (PRs) and Commitment Notices (CNs). PRs commit funds for contracts; CNs commit funds for CAs and reimbursable IAGs.
- Open commitments expire at the conclusion of the Budget Fiscal Year (BFY).
- Each commitment is assigned a Document Control Number (DCN). The DCN is a 6- digit code assigned by the regional Superfund Financial Office (SFO) to PRs and CNs. This same number is carried over from the

PR or CN to the obligating document. It identifies the spending action in IFMS, just as a check number identifies a check.

- When IFMS transfers an obligation, each obligation is accompanied with a matching decommitment.
- The contract number/OSWER Directive Number (ODN) represents a specific contract. More than one actual obligation could fund a contract. Similarly, more than one DCN can be associated with one contract number/ODN.

### **II.F.3. Obligations**

- Obligations legally bind the government to pay a supplier for goods or services. Obligated funds can no longer be used for any other purpose.
- A contractor, another federal agency, or state cannot start work until funds have been obligated. Funds can be used only for the purpose for which they were obligated.
- Obligating documents must be processed in accordance with guidance issued by Office of Acquisition Management (OAM), Grants Administrative Division (GAD), and Office of Financial Management (OFM). Some contracts are awarded by OAM and entered into IFMS by the SFO/RTP; others are handled by the regions. Obligations for CAs are entered into IFMS by the regions; IAGs are entered by the Cincinnati Finance Center (CFC)/OFS.
- A CA is considered obligated when it is signed by the Regional Administrator. An IAG is considered obligated when it is signed by the other agency. Contracts are considered obligated when the CO signs the obligating document, or in the case of an ESS WA, when the CO signs the WA.

### **II.F.4. Payments (Outlays)**

- Regions are responsible for reviewing and recommending payment of the invoice/voucher.
- Invoices from contractors/suppliers are submitted to the proper SFO for payment. Before payment, there must be an obligating document and a receiving report to verify that the work was completed, or that the goods received were satisfactory. Unpaid obligations remain in IFMS until paid, or until the allowance holder or obligating official notifies the SFO that no further payments will be made. When financial records are transferred from IFMS, each payment is accompanied with a matching deobligation.
- If the obligation was generic and the invoice is site-specific, IFMS shows the funds deobligated from the generic account and obligated and disbursed from the site-specific account.

### **II.F.5. Deobligations**

- Regions should regularly review the status of all contracts, IAGs, CAs, and grants. If all activities have been completed, remaining funds should be deobligated immediately to make them available for other activities. Regions should hold a small portion of contract obligations to fund site closeout activities.

## ***II.G. SUPERFUND ACCOUNTING INFORMATION AND TREATMENT OF CERCLIS DATA***

Where EPA incurs costs that can be identified as solely benefiting Superfund, the Superfund Appropriation is to be directly charged through the Agency's account number structure. The account number structure is used for planning, entering, and tracking financial transaction data within the CERCLIS database and for interfacing with financial information in IFMS.

### II.G.1. Superfund Account Number

The account number structure is comprised of six fields of data elements that identify the specific nature of the expense. These fields are: the budget fiscal year; fund (or appropriation); organization; program results code; site project and cost organization. Exhibit II.4. provides specifics and an example of how to fill out the account number. Other subsections here describe in specific details of select fields of the account code (PRCs were already described in a previous section).

**EXHIBIT II.4. ACCOUNT NUMBER STRUCTURE**

Budget Fiscal Year	Fund (Appropriations)	Organization	Program Results Code	Site Project	Cost/Org
2 0 0 8	T	7 A O O P	3 0 2 D D 2	0 7 2 3 C O 0 1	C 0 0 2
Data Element Field Name	Definition				Sample Entry
<b>Budget Fiscal Year</b> (8 characters)	The first four positions in this field identify the budget fiscal year (e.g., '2008'). The last four positions in this field identify the ending fiscal year, but these positions are not used by the Superfund program, and should be left blank.				2 0 0 8
<b>Fund (Appropriation)</b> (6 characters)	The type of appropriation is entered in this field with up to first four characters indicating appropriations accounts and sub-actions (e.g., 'TR'). If the appropriation is billed or received (for cost recovery), valid entries can be up to 4 characters in length (e.g., 'HSCR'), with the last two positions left blank.				T —
<b>Budget Organization</b> (7 characters)	The Budget Organization field is the Allowance Holder/ Responsibility Center (AHRC) code (e.g., '07H'). The AHRC code can be between 3 and 6 characters in length. For instance, the first two characters represent the allowance holder (e.g. Region 7 may be represented as 07 or 7A); the 3rd character is an alpha character which designates the responsibility center within the region (see the region's budget office for a list of these codes). The last three digits represent the Superfund SA Code and a local option or congressional add-on (e.g., CUD - counter-terrorism response).				7 A O O P — —
<b>Program Results Code</b> (9 characters)	The first 7 characters identify the PRC as discussed earlier in this chapter in Section II.B.2 and in Exhibit II.2. The remaining positions should be left blank.				3 0 2 D D 2
<b>Site/Project</b> (8 characters) - consists of S/SID, Action code, and Operable Unit	The first four digits are comprised of the site/spill identifier (SSID). The SSID is comprised of the region number in the second position, e.g., '7' for Region 7 with a place holder of 0 in the first position. For Region 10, a '0' should be entered in this position. This combined with the third and fourth position is a unique numeric or alpha numeric site number. The SSID is followed by the action code in position 5 and 6. The action code is a 2 digit alpha character, a listing of which can be found in Exhibit II.3 the Who Pays for What Table. Finally, the operable unit is entered in positions 7 and 8 (e.g., '01' for operable unit 01). A unique format is used for IT related transactions.				0 7 2 3 C O 0 1
<b>Cost Organization</b> (7 characters)	The leading 'C' is the CERCLIS identifier used by IFMS. It is system generated in the first position of the Cost Organization field for CERCLIS actions. The numerical characters in the second, third and fourth positions represent the action sequence number, e.g., '002' for the second occurrence of an action at a site. The remaining positions should be left blank.				C 0 0 2

#### a. Fund/Appropriation Code

EPA controls appropriated funds and sub-accounts by using an Appropriation Code also known as the fund code. Superfund dollars are distinguished as appropriation code "T". Two and three digit appropriations

codes are sub-accounts. For instance, prior year carryover balances including deobligations of prior year funds are distinguished as appropriation code “TC” and special accounts for cashout settlements are distinguished as “TR2”. The four digit appropriation codes TR2A and TR2B represent miscellaneous, transfer, deposit, and trust fund receipt accounts. The most frequently used codes for Superfund include the following:

Appropriation Code	Title
<b>T</b>	Superfund
<b>T9</b>	Superfund Homeland Security
<b>TC</b>	Superfund Carryover
<b>TCD</b>	Superfund Carryover - Deobs
<b>TR</b>	Superfund Reimbursable
<b>TR1</b>	Superfund Reimbursable -SSC
<b>TR2</b>	Non-Federal Special Accounts - unearned revenue (i.e., future costs)
<b>TR2A</b>	Federal Special Accounts - unearned revenue (i.e., future costs)
<b>TR2B</b>	Special Accounts - earned revenue (i.e., past costs and interest)

#### b. Site/Project Field

The first four characters of the Site/Project field represent site/spill identifiers (SSIDs) that the Agency uses to account for and accumulate Superfund costs by site. Generally, an SSID should be established when there is a reasonable expectation that a future response action will be taken, but no later than either site proposal to the NPL, execution of an action memo, or an official decision to undertake a response. When committing or obligating funds at sites where an SSID has not been assigned yet, the region may use “ZZ” in position 3 and 4 of the site/project position of the Account Number for PAs and SIs only. The “ZZ” should be used only if a site does not have an SSID. “WQ” is used for bulk or block funding only, i.e., where SSIDs exist but funds are not committed site specifically. When “WQ” or “ZZ” is used in the SSID position, funds are obligated non-site specifically (though for reporting purposes are considered to be site-specific). However, for WQ obligations, when the funds are paid out/dispensed, they must be associated with a site. (ZZ obligations may be drawn down as ZZ funds.) “ZZ” can be used for disbursement of non-site specific activities. Once an SSID has been established for the site, regions must revise all the financial accounting information (in IFMS and on the obligating document) with the correct SSID. The “ZZ” should not be used for future obligations once an SSID has been established at the site.

For IT-related transactions, a unique format is used for the site/project field. The following describes this format. Note: IT-related transactions will always be associated with the non-site Information Management (IJ) action in CERCLIS.

Position	Description
<b>1</b>	IT Identifier (this character will always be “L”)
<b>2-3</b>	Major or Significant Project
<b>4</b>	System/Project Phase (preliminary design, development, or maintenance)
<b>5-6</b>	Cost Area
<b>7-8</b>	Special Reporting Requirements (currently there are no special reporting requirements so this will always be zeros)

See the New Information Technology Accounting Requirements Comptroller Policy Announcement # 01-10 for additional information on the IT accounting requirements.

#### II.G.2. Handling Financial Data in the CERCLIS Environment

IFMS data are downloaded nightly into CERCLIS through an automated link. This automatic transfer of financial information from IFMS to CERCLIS includes commitments, obligations, and payment data. Planned financial data must be entered into CERCLIS by the region; however, the IFMS Account Number is generated by CERCLIS at the time the planned obligation is first entered. This Account Number must be entered on all funding documents at the time the planned obligation is executed, i.e., committed or obligated. If the Account Number is not correct, the IFMS to CERCLIS transfer will not work properly.

**a. Entering Response, Enforcement and Federal Facility Data into CERCLIS**

Once the funding document has been processed by the region, and actual commitment or obligation data are entered into IFMS and transferred to CERCLIS, the planned financial data should be deleted from CERCLIS. The “Planned” Financial Type should not remain in the system once the funds are committed or obligated. Failure to delete the Planned Financial Type could cause the region to overstate its planned annual budget and result in either withholding SA approval, or a reduction in next quarter’s SA.

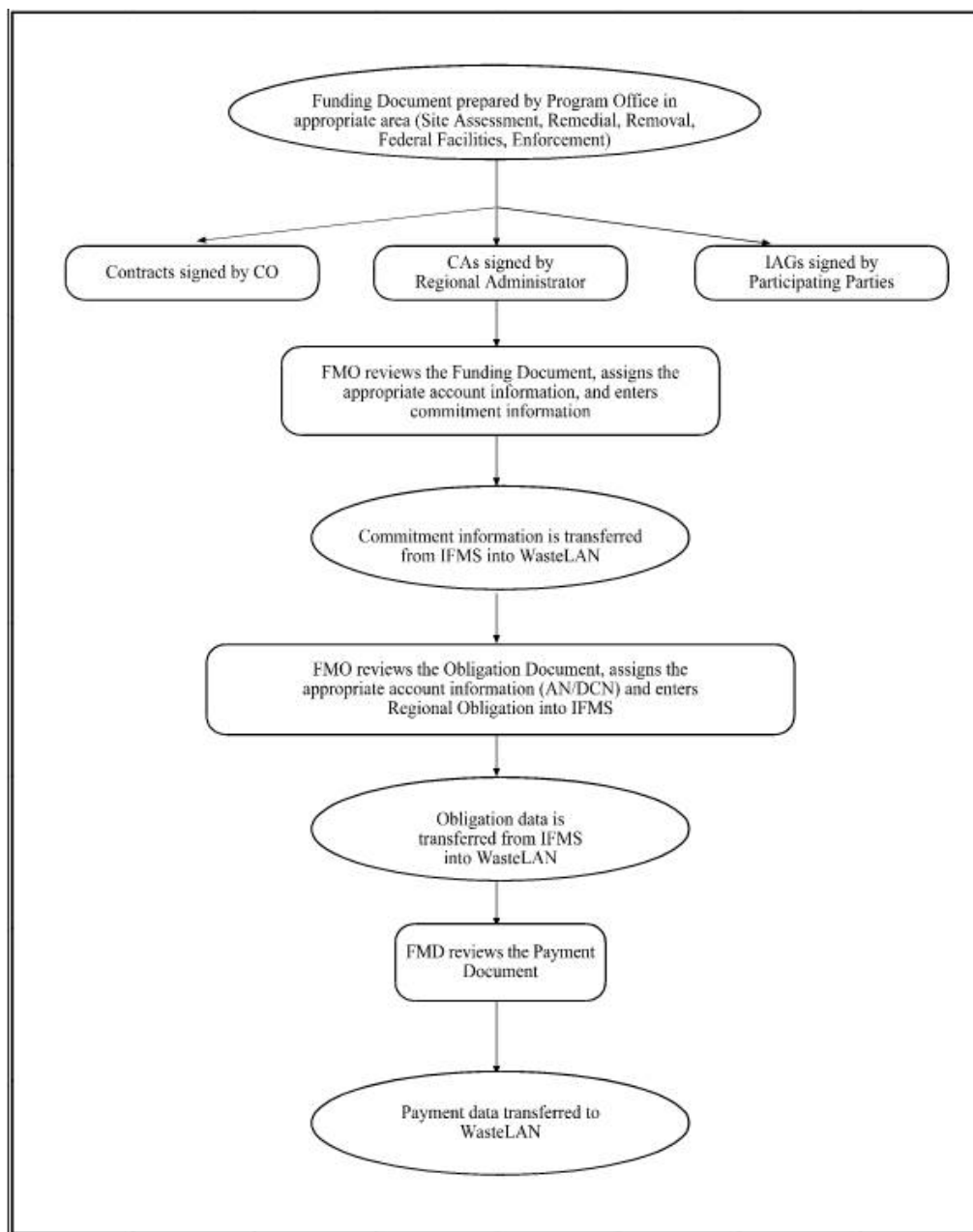
**b. Correcting Financial Data**

The IMC or Regional Superfund Budget Coordinator can request, on a regular basis, a report from the regional financial office that contains all Superfund financial transactions in IFMS. The information in this report can be compared with the funding documents and the information in CERCLIS. The Financial Data Warehouse is another source for this information. If there is a discrepancy between the financial data in CERCLIS and IFMS, the funding document should be used to verify the information in both systems.

Upon determining that the data on the funding document is correct, the IMC should give the regional FMO a copy of the funding document and any other relevant documentation showing that the IFMS data has been entered incorrectly. The regional IFMS administrator is then responsible for correcting any data errors in IFMS. The IFMS administrator is the only person authorized to correct data entry errors or change financial information in the IFMS database. The OFM has issued standard procedures for correcting IFMS data. The IMC or designee should work with the regional FMO on a regular basis to make sure that all IFMS errors are corrected.

Errors in account number or other information on the original funding document can only be corrected by the same process used to initially create the financial record (by a contract/PA or by amendment of the IAG or CA).



**EXHIBIT II.5. HANDLING FINANCIAL DATA IN THE CERCLIS ENVIRONMENT**

## ***II.H. FINANCIAL VEHICLES***

EPA uses a variety of procurement mechanisms to carry out CERCLA-funded response actions. These include the procurement of contracts, interagency agreements, and cooperative agreements.

### **II.H.1. Contracts**

Superfund contracts are awarded through standard procurement procedures (see the Office of the Comptroller's Resources Management Directives Systems 2550C, Chapter 3 of this document, and the EPA Contracts Management Manual, or refer directly to the directives prepared for each contract). Exhibit II.6. contains information on the procurement forms used for most Superfund contracts. The unique aspect of Superfund contract processing and financial tracking stems primarily from the need to associate contractor costs incurred with specific Superfund sites and OUs to support the cost recovery process. Cost recovery negotiations with PRPs, or court actions, require careful documentation of federal costs incurred at each site/spill.

#### **a. Contracts for Site-Specific Work**

These contracts are obligated and tracked on a site-specific basis. They include RAC, AES, START, Regional Oversight Contracts (ROC) and ERRS. Funds may be obligated to specific sites, or bulk funded with site ID "WQ" and then paid out site specifically.

#### **b. Contracts for Non-Site Specific Work**

Non-site specific contracts are generally support type contracts which are not awarded site specifically, but can obligate site-specific funding on a task or delivery order basis, depending upon the type of contract.

#### **c. General Site Support Contracts**

- Generally not awarded on a site-specific basis; however some of these contracts allow for site-specific task or delivery orders which can be obligated on a site-specific basis.
- Capable of providing broad technical and planning support on an "as needed" basis.
- Includes Response Action Contracts (RAC), Superfund Technical Assessment and Response Team (START), Regional Oversight (ROC), Emergency and Rapid Response Services (ERRS), Contract Laboratory Program (CLP), and Environmental Services Assistance Team (ESAT).
- Where funding has not been obligated on a site-specific basis, contractors submit site-specific attachment that includes invoiced costs for:
  - Each site with a S/SID;
  - All other sites;
  - Program management (if applicable);
  - Base and award fee (if applicable);
  - Fixed Fee (if applicable); and
  - Non-site activities (e.g., training).
- Where site-specific funding is obligated on a task or delivery order basis, the contractor either submits a separate monthly invoice for each site, or one invoice for the contract, with separate attachments for each site.
- Contractors submit original invoice to RTP and copies to HQ or regional PO
- PO reviews invoice.

#### **d. Enforcement Support Services (ESS)/Zone Enforcement Support Services (ZESS)**

- Combination of general site support and site-specific contracts; however, not obligated on a site-specific basis
- Regions issue WAs against the contract on a site-specific basis
- Site-specific WAs are not entered into IFMS
- Contractors submit site specific attachment that includes invoiced costs for:
  - Each site with a S/SID;

- All other sites;
- Cost plus/fixed/award fee; and
- Non-site activities (e.g., training).
- Contractors submit original invoice to RTP and copies to RPO
- RPO reviews invoice
- RPOs and WAMs may conduct concurrent reviews
  - Mission Support Contracts
- Provides support to HQ and regional program offices
- Not for site-specific work
- Not obligated site-specifically
- Administered totally by HQ

#### EXHIBIT II.6. EPA FORMS COMMONLY USED FOR SUPERFUND PROCUREMENTS

EPA Form Number	Form Name	Purpose	Comments
1900-8	Procurement Request/purchase Order	The Agency's basic form for requesting the procurement of any goods or services. Used to commit funds before obligating funds on any of these documents. Must be certified by FMO.	This form is the basis for entering a commitment in IFMS. The FMO enters an obligation only upon receiving a contract document or purchase order.
1900-48	Order for Services-Emergency Response to Hazardous Substance Release	Used by OSCs to obligate funds and contract for services (up to \$250,000) from commercial firms or a state or local government (if site not owned by state or subdivision at time wastes were disposed of) to respond to a release.	Results in a firm, fixed-price contract. No price adjustment may be made for work stated in contract. Contractor may submit only one invoice. FMO will process contract as an obligation.
1900-49	Notice to Proceed with Emergency Response to Hazardous Substance Release	Used by OSC to authorize a contractor to begin work on an emergency response (up to \$10,000 per incident). Negotiation of definitive contract and any modifications performed by CO.	A preliminary contractual instrument that must be made final by a designated CO. FMO will process notice as an obligation.
1900-56	Letter contract for state, tribal government, or local government Response to Emergency Hazardous Substance Release	Used by OSC to procure services from a state, local, or tribal government to begin work on an emergency response (up to \$10,000 per incident) if site was not owned by state or subdivision at time of hazardous waste disposal. Negotiation of definitive contract and any modifications performed by CO.	Results in a cost reimbursement type agreement with a state, local, or tribal government. It is a preliminary contractual instrument that must be made final by a CO. The appropriate FMO will process a letter or contract as an obligation.
1900-59	Delivery Order for ERRS	Used by OSCs to order services (up to \$250,000) from the ERRS contractor to respond to a release. All modifications and obligations greater than \$250,000 will be processed by the CO.	Has time and material provisions but uses fixed rates negotiated in ERRS contract. Order must be made final by a designated CO. FMO will process orders as an obligation.

#### II.H.2. Other Financial Vehicles

The following sections discuss interagency agreements, cooperative agreements, and Superfund State contracts.

##### a. Interagency Agreements (IAGs)

An IAG is a written agreement between federal agencies under which goods and services are provided. The Superfund program uses Disbursement IAGs and Allocation Transfer IAGs to request federal agencies' assistance with site cleanups and associated activities, and to provide ongoing support or services. The regional program office initiates and manages site-specific IAGs. U.S. Coast Guard (USCG)-lead removal IAGs, Department of Justice (DOJ) IAGs, and allocation transfer IAGs are negotiated, approved, awarded, and managed at HQ. The IAG specifies the services required and identifies the method of payment.

**b. Cooperative Agreements (CA)**

A Superfund Cooperative Agreement (CA) is a legal instrument between the federal government and a state, political subdivision, or Indian tribe (including intertribal consortia) that forms a working relationship in which both parties provide funding and services related to the design and implementation of Superfund responses. The CA transfers money, goods or services to the state or other recipient to lead or support Agency activities. It allows the state or other recipient to take responsibility for leading the Superfund response. In addition, it defines the level of involvement of EPA and the recipient and secures the state's CERCLA assurances. A CA for remedial action also should include provisions for obtaining required state cost share and other assurances.

Several offices are involved in the commitment process for a CA. The Regional Program Office (RPO) prepares the commitment notice and obtains the necessary program approvals; the Regional Comptroller's Office certifies availability of funds, assigns accounting data, and enters commitment in IFMS; and the Grants Administration Division assigns the CA identification number. To obligate funds for a CA, the Regional Administrator (or his/her designee), first signs the CA. The Regional Comptroller's Office processes the obligation in accordance with OAM, GAD, and FMD requirements and then enters the obligation in IFMS.

For additional information on the financial management of CAs, refer to the Resources Management Directives Systems 2550D, Chapter 9 ([www.intranet.epa.gov/ocfo/policies/direct/2550d.htm](http://www.intranet.epa.gov/ocfo/policies/direct/2550d.htm)).

**c. Superfund State Contracts (SSCs)**

When EPA or a political subdivision has the lead for a Remedial Action, an SSC is used to describe the state's role. A SSC is a legally binding agreement that provides the mechanism for obtaining required state cost share and other assurances, outlines the statement of work for the response action, and documents responsibilities for implementation of response activities at a site. When a political subdivision has the lead, the SSC is signed by EPA, the state, and the political subdivision. Alternatively, EPA may enter into a SSC with the state, and enter into a cooperative agreement with the political subdivision.

The SSC does not obligate funds. Funds for federal-lead projects must be obligated through an EPA PR with a contractor, or through an IAG with another agency. Funds for response actions conducted by a political subdivision are provided through a CA (see previous section).

The SSC must be signed prior to the obligation of funds for a RA. EPA may obligate RD funds to initiate the RA procurement process, up to the point of soliciting for construction bids. In cases of extreme urgency, a solicitation (for bids on RA work) may be issued before a SSC is signed. The solicitation must notify prospective bidders that the availability of funds for the contract is contingent on EPA and the state concluding a SSC. If the SSC is not signed before the bid opening, one of the following decisions must be made:

- The solicitation may be canceled; or
- The bid opening date may be postponed (giving bidders an opportunity to withdraw, modify, or submit new bids).

To ensure that Fund monies are effectively used, procurement activities should be initiated with RD funds only when the region is confident the SSC will be signed before bids are opened.

For additional information on financial management responsibilities related to SSCs, refer to the Resources Management Directives Systems 2550D, Chapter 9 ([www.intranet.epa.gov/ocfo/policies/direct/2550d.htm](http://www.intranet.epa.gov/ocfo/policies/direct/2550d.htm)).

**Requirements**

- As provided by law, the state must provide its assurances through an SSC before Superfund resources can be used to finance a RA.
- SSC must be in place before EPA or a political subdivision can begin Fund-financed RA or NTC removal where the state is sharing costs.
- If USACE will perform the response action, a SSC must be in place before construction contract/agreement can be signed.

- If an IAG is used for the response action, a SSC must be signed before the IAG can be issued.
- As part of its assurances, the state must agree to pay its cost share of 10 percent for a RA or NTC removal at privately operated sites, or 50 percent (or such greater share as EPA may determine appropriate, taking into account the degree of responsibility of the State or political subdivision for the release) of all prior and future Superfund activities at publicly operated sites. These assurances are made prior to RA start.
- Contains program assurances and cost share payment schedule.

#### Development

- The SSC is developed by regional program office.

#### Accounts Receivable

- In most cases, states are required to provide cash payments to EPA for cost shares.
- As state cost share amounts become due, RPM/RPO forwards copy of SSC to Regional Comptroller's Office to record accounts receivable in IFMS.
- RPM/RPO will forward SSC modifications to Regional Comptroller's Office as required.

#### Payment Schedule

- The state can make its cost share payment in a lump sum advance or pay incrementally based on a payment schedule.
- If a state's cost share payment is received in advance, this amount should be used in lieu of EPA's appropriated funds. Matching amounts of reimbursable authority must be requested and issued before they can be used. Similarly, incremental progress payments should be applied to project costs where feasible in lieu of appropriated funds.

#### Billing

- According to the SSC payment schedule, the Regional Comptroller's Office will send the state a bill for collection indicating cost share amount to be paid.
- Regional Comptrollers Office will reference the SSC, including site name and site/spill identifier number on the bill.
- The state's payment is remitted to respective regional lockbox account.
- The state must include copy of bill with all remittances.

#### Receipt of Payment

- If payment is not received when due, the Regional Comptroller's Office will follow up with the state via dunning letters.
- Interest does not accrue on the billed amount if the state provides dollars before EPA obligates funds for RA. In this case, the Regional Comptroller's Office places amounts received in reimbursable account.

#### Closeout

- The RPM/RPO is responsible for advising the Regional Comptroller's Office to close out a SSC.
- Regional Comptroller's Office performs a reconciliation of financial data as part of the SSC close out process.
- State cost share funds remaining or received after the completion of work should be obligated to the project and the commensurate amount of appropriated funds deobligated for use at other sites.
- Certain provisions of an SSC may remain in effect after closeout, such as Post Construction assurances.

## ***II.I. COST RECOVERY PROCESS***

CERCLA, as amended, imposes liability on responsible parties for the cost of responding to releases or threatened releases of hazardous substances from hazardous waste sites or spills. When these PRPs fail to clean up sites on their own, EPA may perform the cleanup and later attempt to recover the cleanup costs from the parties. Obtaining reimbursement for these costs through negotiation or judicial action is one of the primary goals of the Superfund program.

Cost recovery documentation is performed by a case development team composed of representatives from the Office of Regional Council (ORC), the regional program office, and the Regional SFO. The involvement and distribution of responsibilities of each of these offices during the cost recovery process varies among the regions, and may be defined by a Regional Inter-Office Memorandum of Understanding.

### **II.I.1. Initiation of Cost Recovery Process**

- Regional program office prepares and submits cost recovery request through Regional Cost Recovery Coordinator (RCRC) to Regional SFO. The request identifies dates through which costs are to be documented and date documentation is required.
- RCRC requests site-specific reports generated by the Superfund Cost Recovery Package and Image On-Line System (SCORPIOS) to provide cost basis for negotiations with PRPs.

### **II.I.2. Cost Documentation and Reconciliation**

- Involves collecting and reviewing documentation to ensure accounting and cost information are recorded correctly, costs are properly charged, Account Numbers refer to the appropriate site, and costs on documents are accurately reflected in IFMS.
- SFO documents regional Superfund costs and prepares cost summary, computes indirect costs, provides expert and factual financial witness testimony, and interprets financial documents and SCORPIOS reports.
- ORC reviews final cost summary and documentation in preparation for litigation and takes appropriate action pursuant to the Privacy Act and Confidential Business Information requirements.

### **II.I.3. Work Performed Documentation and Reconciliation**

- Involves collecting and reviewing documentation to ensure that costs are being pursued for appropriate site activities.
- RCRC assembles copies of any task-creating document (WA, Purchase Order, Delivery Order, etc.) as well as amendments, modifications, progress reports and close-out reports for the tasks included in the cost recovery referral.
- RCRC works with the SFO to ensure agreement between the cost and work performed documentation.
- ORC reviews final work performed documentation package and takes appropriate action pursuant to the Privacy Act and Confidential Business Information requirements.

### **II.I.4. Site File Maintenance**

- Diligent maintenance is crucial to cost recovery and is a regional responsibility.
- Financial files are maintained by the FMO until two years after all cost recovery litigation is complete.
- Work performed files are maintained by contracts officials or RCRC in accordance with Agency disposal guidance.
- Disposal of files is permitted 30 years after cost recovery is completed or upon completion of imaging or when no longer needed, whichever is later.
- Cost recovery documentation should be maintained by the RCRC until required by the litigation team.

**II.I.5. Superfund Indirect Costs**

EPA incurs costs that are attributable to individual Superfund sites and indirect costs which support the operation of the Superfund program in general and which also support site cleanups, but cannot be directly accounted for by an individual site. Annual indirect cost rates are computed linking the cleanup activity with the level of benefits received from the support activities.

Please see <http://intranet.epa.gov/ocfo/policies/pcaab.htm> for more information.

**II.I.6. Annual Allocation**

The Annual Allocation Reporting Process was implemented to allow the Agency to capture Superfund site-related contract costs consistently and accurately for the purpose of cost recovery and external reporting. This process is the means by which administrative and other non-site costs (program management, capital equipment, start-up and site-supported costs) associated with the contractors' direct site work are redistributed to the appropriate Superfund sites. The process requires that the contractors follow a documented methodology for allocating certain non-site specific costs to sites and submit an annual allocation report.

Please see <http://intranet.epa.gov/ocfo/policies/pcaab.htm> for more information.

**II.I.7. Cashout/Special Accounts**

A cashout is money received by EPA, a state, or another PRP under the terms of a settlement agreement [such as a consent decree (CD), administrative order on consent (AOC) or consent agreement] to address future response action costs at a specified Superfund site.

EPA is authorized to establish and maintain site-specific special accounts where PRPs agree to make cash payments toward response costs at a site (i.e. cashout and/or cost recovery settlements). Cashouts accepted under this authority should be placed in EPA site-specific special accounts before they are used. Once the cash payments have been obtained, the Agency may begin obligating and outlaying the funds in accordance with the settlement agreement.

The Agency has developed a framework to manage and use special accounts to facilitate site cleanup. Regions are encouraged to create and use special accounts as an incentive to secure private party cleanups and to fund EPA lead response actions. Special account funds may also be used, where appropriate, to assist response actions performed by a state or other federal agencies.

For more information on special accounts, please refer to the "Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts" issued September 2002.

Please see <http://intranet.epa.gov/ocfo/policies/pcaab.htm> for more information.

**II.I.8. Department of Justice (DOJ) Involvement**

DOJ and the United States attorneys act on behalf of EPA in all cost recovery litigation. Only DOJ has the authority to settle a claim for any dollar amount more than \$500,000. EPA has the authority to settle for amounts less than \$500,000 in non-judicial actions. As a result, DOJ's involvement is essential to recovery of costs.

**II.J. SUPERFUND FINANCIAL CONTACT INFORMATION**

This section provides regional and HQ contact information to assist in resolving and clarifying any financial management issues or difficulties that are encountered.

**II.J.1. Regional Superfund Cost Recovery Contacts**

Exhibit II.7. identifies the Regional Superfund Cost Recovery Contacts.

**EXHIBIT II.7. REGIONAL COST RECOVERY CONTACTS**

<b>Location/Region</b>	<b>Name of Contact</b>	<b>Phone Number</b>
<b>Region I</b>	Robert Pavlucik	617/918-1137
<b>Region II</b>	Carlos Kercado JoAnn Velez Leslie Peterson	212/637-3480 212/637-3462 212/637-4298
<b>Region III</b>	Daria Arnold Steven Pandza Diane McCall	215/814-5171 215/814-5178 215/814-5172
<b>Region IV</b>	Connie Dempsey Sarah Franco Charles Hayes Vickie Tellis	404/562-8240 404/562- 8215 404/562-8393 404/562-8218
<b>Region V</b>	Betty White (Acting) Richard Hackley Linda Haile	312/886-7955 312/886-9144 312/353-4175
<b>Region VI</b>	Carolyn Ragon Rey Gomez	214/665-8389 214/665-6520
<b>Region VII</b>	Jolleen Werst Betty Saladin	913/551-7108 913/551- 7309
<b>Region VIII</b>	Judy Lehmann Cheryl Pressley	303/312-6166 303/312-6507
<b>Region IX</b>	Yvonne Fong David Wood	415/972-3698 415/972-3709
<b>Region X</b>	Diane Norton	206/553-2962
<b>Cincinnati Finance Center</b>	Pat Newman	513/487-2059
<b>Las Vegas Finance Center</b>	Alan Lewis	702/798-2480
<b>Research Triangle Park Finance Center</b>	Gloria Owens Betty Hamilton	919/541- 0052 919/541- 4280



**II.J.2. Headquarters Superfund Cost Recovery Contacts**

Exhibit II-8 identifies the Headquarters Superfund Cost Recovery Contacts.

**EXHIBIT II.8. HEADQUARTERS SUPERFUND COST RECOVERY CONTACTS**

<b>Staff Name</b>	<b>Position</b>	<b>Areas of Specialization</b>	<b>Phone #</b>
<b>Lindsey Andrews</b>	Program Analyst	Superfund Interest Rate	202/564-0898
<b>Jill Beresford</b>	Accountant	Superfund Indirect Costs	202/564-0898
<b>Kevin Brittingham</b>	Accountant	National Cost Documentation Advisor; Special Projects	202/564-4941
<b>Tommy Brown</b>	Financial Specialist	Cost Documentation and Reporting; I/ Headquarters SCORPIOS Administrator	202/564-4936
<b>Bruce Cohen</b>	Accountant	Green Plan Data Integration	202/564-0211
<b>Erin Conley</b>	Program Analyst	Green Plan Data Integration	202/564-2991
<b>Tom DeHoff</b>	Acting Staff Director	Superfund Policy, Special Projects	202/564-4946
<b>Bernadette Dunn</b>	Accountant	Superfund Indirect Rates	202/564-4963
<b>Tanya Jenifer</b>	Financial Specialist	Cost Documentation; Payroll	202/564-4986
<b>Meshell Jones-Peeler</b>	Program Analyst	Green Plan Data Integration	202/564-3160
<b>Leslie Kelley-Huffman</b>	Special Accounts	Annual Allocation	202/564-4805
<b>Andrew LeBlanc</b>	Program Analyst	Superfund/LUST Trust Fund Oversight; Superfund Policy	202/564-1761
<b>Levy Mazyck</b>	Accountant	Superfund Indirect Costs	202/564-5219
<b>Tina Van Pelt</b>	Accountant	Annual Allocation; Superfund Contractor Invoice Accounting and Adjustment	202/564-4984

**II.J.3. Regional Budget Coordinators**

Exhibit II-9 identifies the Regional Budget Coordinators. In each region a Budget Coordinator serves as the regional lead for all Superfund program resource activities. The Budget Coordinator:

- Coordinates the planning, development and reporting of resources;
- Coordinates the planning and execution of regional priorities;
- Communicates and implements national and regional Superfund budget policies;
- Helps IMC to ensure regional resources associated with accomplishments are complete, current, and consistent, and accurately reflected in CERCLIS; and
- Provides liaison to HQ on program issues.

**EXHIBIT II.9. REGIONAL BUDGET COORDINATORS**

<b>Name/Region</b>	<b>Phone #</b>	<b>Fax #</b>
<b>Susan Walter/Region I</b>	(617) 918-1447	(617) 918-1291
<b>Courtney McEnery /Region II</b>	(212) 637-4295	(212) 637-4360
<b>Robin Williams/Region III</b>	(215) 814-3133	(215) 814-3015
<b>Charlotte Whitley/Region IV</b>	(404) 562-8863	(404) 562-8628
<b>Vincent Saunders /Region V</b>	(312) 353-9077	(312) 353-9306
<b>Helen Newman/Region VI</b> <b>Alternate/Carlene Chambers</b>	(214) 665-6657 (214) 665-3181	(214) 665-6660
<b>Teri Hankins/Region VII</b> <b>Alternate/Antoinette Singletary</b>	(913) 551-7118 (913) 551-7491	(913) 551-7145
<b>Lourdes Deppmeier/Region VIII</b> <b>Enforcement/Jackie Easley</b>	(303) 312-7040 (303) 312-6758	(303) 312-7517
<b>Linda Ma/Region IX</b> <b>Alternate/Eugene Rainwater</b>	(415) 972-3232 (415) 972-3217	(415) 947-3528
<b>Lynne Kershner/Region X</b>	(206) 553-6518	(206) 553-0124

**II.J.4. Subject Matter Experts**

Exhibit II-10 identifies the Headquarters Subject Matter Experts (SMEs) for budget and financial information. The following headquarters program officers are responsible for Superfund budget planning and execution.

- Office of Solid Waste and Emergency Response (OSWER)
- Response Budget - Budget Planning and Evaluation Branch (BPEB) in the Office of Superfund Remediation and Technology Innovation (OSRTI)
- Federal facilities Response Budget - Federal facilities Restoration and Reuse Office (FFRRO)
- Office of Enforcement and Compliance Assurance (OECA)
- Enforcement Budget (Technical and Legal) - Program Evaluation and Coordination Branch (PECB) and the Program Operations Staff (POS) in the Office of Site Remediation Enforcement (OSRE)
- Federal facilities Enforcement - Federal facilities Enforcement Office (FFEO)
- Office of Chief Financial Officer (OCFO)/ Office of Financial Management (OFM)
- Annual Budget process - Annual Planning and Budget Division (APBD)

**EXHIBIT II.10. HEADQUARTERS SUBJECT MATTER EXPERTS**

<b>Subject Matter Expert</b>	<b>Subject Area</b>	<b>Phone #</b>	<b>Email</b>
<b>Alan Youkeles</b>	Chapter 3 Lead / Action Codes - BPEB/OSTRI Annual Budget Process	703/603-8784	<a href="mailto:youkeles.alan@epa.gov">youkeles.alan@epa.gov</a>
<b>Alice Ludington</b>	Annual Budget Process - OSRE	202/564-6066	<a href="mailto:ludington.alice@epa.gov">ludington.alice@epa.gov</a>
<b>Art Flaks</b>	Budget & Planning - BPEB	703/603-9088	<a href="mailto:flaks.art@epa.gov">flaks.art@epa.gov</a>
<b>Hortensia Coffee</b>	BRAC & Federal facility Response Budget	703/603-0053	<a href="mailto:coffee.hortensia@epa.gov">coffee.hortensia@epa.gov</a>
<b>Laura Milton</b>	Enforcement Budget	202/564-6017	<a href="mailto:milton.laura@epa.gov">milton.laura@epa.gov</a>
<b>Marie Bell</b>	Federal facilities Response Budget Execution	703/603-0050	<a href="mailto:bell.marie@epa.gov">bell.marie@epa.gov</a>
<b>Lance Elson</b>	Federal facilities Enforcement Budget	202/564-2577	<a href="mailto:elson.lance@epa.gov">elson.lance@epa.gov</a>
<b>Diane Kelty</b>	OCFO	202/564-7688	<a href="mailto:kelty.diane@epa.gov">kelty.diane@epa.gov</a>
<b>Bill Finan</b>	OEM/Removals	202/564-7981	<a href="mailto:finan.bill@epa.gov">finan.bill@epa.gov</a>
<b>Larry Wilbon</b>	OSWER	202/566-1903	<a href="mailto:wilbon.larry@epa.gov">wilbon.larry@epa.gov</a>
<b>Joan Harrigan-Farrelly</b>	Resource Management	703/ 603-8914	<a href="mailto:harrigan-farrelly.joan@epa.gov">harrigan-farrelly.joan@epa.gov</a>
<b>David Reynolds</b>	SCAP Report Coordinator	703/603-8895	<a href="mailto:reynolds.david@epa.gov">reynolds.david@epa.gov</a>
<b>Kevin Brittingham</b>	Superfund Financial Management	202/564-4941	<a href="mailto:brittingham.kevin@epa.gov">brittingham.kevin@epa.gov</a>
<b>Tanya Jenifer</b>	Superfund Financial Management	202/564-7572	<a href="mailto:jenifer.tanya@epa.gov">jenifer.tanya@epa.gov</a>
<b>Tina van Pelt</b>	Superfund Financial Management	202/564-4984	<a href="mailto:vanpelt.tina@epa.gov">vanpelt.tina@epa.gov</a>

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